

Napa County

Board of Supervisors Chambers
1195 Third Street, Third Floor
Napa, CA 94559



Agenda - Final SPECIAL MEETING

Tuesday, May 12, 2026
10:00 AM

Board of Supervisors Chambers
1195 Third Street, Third Floor

Board of Supervisors

Joelle Gallagher, District 1
Liz Alessio, District 2
Anne Cottrell, District 3
Amber Manfree, District 4
Belia Ramos, District 5

This is a simultaneous meeting of the Board of Supervisors of Napa County, Napa County Public Improvement Corporation, Silverado Community Services District, Monticello Public Cemetery District, In-Home Supportive Services Public Authority of Napa County, Lake Berryessa Resort Improvement District, Napa Berryessa Resort Improvement District, Napa County Housing Authority, and the Napa County Groundwater Sustainability Agency.

<https://www.napacounty.gov/>

GENERAL INFORMATION

The Board of Supervisors meets as specified in its adopted annual calendar on Tuesdays at 9:00 A.M. in regular session at 1195 Third Street, Suite 310, Napa, California 94559. The meeting room is wheelchair accessible. Assistive listening devices and interpreters are available through the Clerk of the Board of the Napa County Board of Supervisors. Requests for disability related modifications or accommodations, aids or services may be made to the Clerk of the Board's office no less than 72 hours prior to the meeting date by contacting (707) 253-4580.

DISCLOSURE OF CAMPAIGN CONTRIBUTIONS

Levine Act Compliance: The Levine Act (Government Code Section 84308) governs contributions in Board of Supervisor proceedings related to licenses, permits, or entitlements, as defined in the Act. Board members are prohibited from accepting contributions exceeding \$500 from parties, their agents, or participants during such proceedings and for 12 months after a final decision. If a Board member received a contribution exceeding \$500 within the past 12 months, disclosure is required on the record, and the member must not use their position to influence decisions. Parties and participants must disclose applicable contributions exceeding \$500 on the record, providing the following: • Name of the party or participant and any other person making the contribution • The name of the recipient • The amount of the contribution; and • The date the contribution was made. This information does not constitute legal advice. Parties and participants are advised to consult their legal counsel for guidance on compliance.

PUBLIC COMMENT

The Board is here to listen to everyone who wishes to address them, but everyone has the responsibility to act in a civil manner. Please remember this meeting is being recorded and broadcast on live television. The County will not tolerate profanity, hate speech, abusive language, or threats. Also, while public input is appreciated, the Brown Act prohibits the Board from taking any action today on matters raised during public comment.

ON A MATTER ON THE AGENDA

Please proceed to the podium when the matter is called and, after receiving recognition from the Chair, give your name and your comments or questions. In order that all interested parties have an opportunity to speak, please be brief and limit your comments to the specific subject under discussion. Time limitations shall be at the discretion of the Chair or Board, but are generally limited to three minutes.

ON A MATTER NOT ON THE AGENDA OR ANY CLOSED SESSION AGENDA ITEM

Public comment is an opportunity for members of the public to speak on items that are not on the agenda but are within the subject matter jurisdiction of Napa County and its related districts and agencies. Public comment is generally limited to three minutes per speaker, subject to the discretion of the Chair. Comments should be brief and focused, and speakers should be respectful of one another who may have different opinions. Any comments on the closed session agenda shall be made during the time allotted for General Public Comment.

How to Watch or Listen to the Napa County Board of Supervisors Meetings

The Napa County Board of Supervisors will continue to meet pursuant to the annually adopted meeting calendar available at the following link:

<https://www.napacounty.gov/1429/Meetings-Agendas-Calendar>

The Board realizes that not all County residents have the same ways to stay engaged, so several alternatives are offered. Remote participation for members of the public is provided for convenience only. In the event that the remote participation options malfunction for any reason, the Board of Supervisors reserves the right to conduct the meeting without remote access.

Please watch or listen to the Board of Supervisors meeting in one of the following ways:

1. Attend in-person at the Board of Supervisors Chambers, 1195 Third Street, Napa Suite 305.
2. Watch via YouTube at <https://www.youtube.com/@NapaCounty/streams>.
3. Watch online at <https://napa.legistar.com/Calendar.aspx> (click the “In Progress” link in the “Video” column).
4. Watch on Napa Valley TV Channel 28.
5. Watch on Zoom via www.zoom.us/join (Meeting ID: 842-343-169) or listen on Zoom by calling 1-669-900-6833 (Meeting ID: 842-343-169).
6. To listen or watch in Spanish, please visit <https://www.napacounty.gov/3723/Junta-de-Supervisores>

If you are unable to attend the meeting in person and wish to submit a general public comment or a comment on a specific agenda item, please do the following:

1. Call the Board of Supervisors Public Comment Line at 707-299-1776 during the item on which you want to speak. Comments will be limited to three minutes, subject to the discretion of the Chair. If you cannot make the meeting, you may leave a comment by voice mail by calling the Public Comment Line before or after the meeting.
2. Email your comment to publiccomment@countyofnapa.org 24 hours in advance of the meeting to ensure that your comment will be shared with all members of the Board of Supervisors.

In the event of a telephone or email malfunction which prevents a member of the public from submitting or making a public comment remotely, the Board of Supervisors reserves the right to receive only those public comments made in person.

For more information, please contact the Clerk of the Board's office at 707-253-4580 or email clerkoftheboard@countyofnapa.org.

1. CALL TO ORDER; ROLL CALL
2. PLEDGE OF ALLEGIANCE
3. CONSENT CALENDAR

County Executive Office

- A. Adopt the following two resolutions pursuant to California Revenue and Tax Code, Sec. 99, subdivision (b)(6) for presentation to the Local Agency Formation Commission of Napa County in connection with proposed annexations: (1) a resolution regarding adjustments in the allocation of property taxes associated with the proposed annexation of the Paoli-Waston Lane Affected Territory to the City of American Canyon; and (2) a resolution regarding adjustments in the allocation of property taxes associated with the proposed annexation of the Hess-Laird Affected Territories to the City of American Canyon and the American Canyon Fire Protection District. (No Fiscal Impact; Discretionary.)

[26-1116](#)

Attachments: [Paoli Loop-Watson Lane Resolution](#)
[Hess-Laird Resolution](#)

4. **PUBLIC COMMENT**
For all matters not listed on the agenda but within the jurisdiction of the Board of Supervisors, Special Districts and any Closed Session agenda item. (see page 1)
5. **BOARD OF SUPERVISORS REPORTS AND ANNOUNCEMENTS**
6. **ADJOURNMENT**

ADJOURN TO THE BOARD OF SUPERVISORS REGULAR MEETING, TUESDAY, MAY 19, 2026 AT 9:00 A.M.

I HEREBY CERTIFY THAT THE AGENDA FOR THE ABOVE STATED MEETING WAS POSTED AT A LOCATION FREELY ACCESSIBLE TO MEMBERS OF THE PUBLIC AT THE NAPA COUNTY ADMINISTRATIVE BUILDING, 1195 THIRD STREET, NAPA, CALIFORNIA ON FRIDAY, MAY 8, 2026 BY 5:00 P.M. A HARDCOPY SIGNED VERSION OF THE CERTIFICATE IS ON FILE WITH THE CLERK OF THE BOARD OF SUPERVISORS AND AVAILABLE FOR PUBLIC INSPECTION.

Neha Hoskins (By e-signature)

NEHA HOSKINS, Clerk of the Board



Napa County

Board Agenda Letter

1195 THIRD STREET
SUITE 310
NAPA, CA 94559
www.napacounty.gov
Main: (707) 253-4580

Board of Supervisors

Agenda Date: 5/12/2026

File ID #: 26-1116

TO: Board of Supervisors
FROM: Ryan J. Alsop, Chief Executive Officer
REPORT BY: Andrew M. Mize, Legislative & Policy Analyst
SUBJECT: Resolution Accepting the Exchange of Property Tax Revenues for Paoli-Watson and Hess-Laird Affected Territories

RECOMMENDATION

Adopt the following two resolutions pursuant to California Revenue and Tax Code, Sec. 99, subdivision (b)(6) for presentation to the Local Agency Formation Commission of Napa County in connection with proposed annexations: (1) a resolution regarding adjustments in the allocation of property taxes associated with the proposed annexation of the Paoli-Watson Lane Affected Territory to the City of American Canyon; and (2) a resolution regarding adjustments in the allocation of property taxes associated with the proposed annexation of the Hess-Laird Affected Territories to the City of American Canyon and the American Canyon Fire Protection District. (No Fiscal Impact; Discretionary.)

BACKGROUND

On May 5, 2026, this Board approved Agreement No. 260378B related to the proposed annexation by the City of American Canyon of the Paoli Loop-Watson Lane Affected Territory and Agreement No. 260379B related to the proposed annexation by the City of American Canyon and the American Canyon Fire Protection District of the Hess-Laird Affected Territories. The two territories are located east of the Napa-Vallejo Highway, south of Eagle Vines Golf Club, totaling approximately 364 acres.

California law provides that a local agency formation commission 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, within the negotiation period, present resolutions adopted by each such county and city whereby each county and city agrees to accept the exchange of property tax revenues.” (CA Rev. and Tax Code § 99(b)(6).)

Resolutions for adoption outlining the tax revenue exchange agreements for both the Paoli Loop-Watson Lane Affected Territory and Hess-Laird Affected Territory are attached pursuant to the requirement in California Revenue and Tax Code Sec. 99, subdivision (b)(6) for their presentation to the Local Agency Formation Commission of Napa County.

FISCAL IMPACT

Is there a Fiscal Impact?	No
Is it Mandatory or Discretionary?	Discretionary
Discretionary Justification:	Approval of the resolutions is required for the Napa County Local Agency Formation Commission to consider the annexation applications for the Paoli Loop-Watson Lane and Hess-Laird Affected Territories.
Future fiscal impact:	There will be a fiscal impact upon annexation caused by the loss of part of the County’s current property tax revenue allocation for the affected parcels, offset to an uncertain degree by reduced costs associated with the City of American Canyon assuming a portion of Napa County’s Regional Housing Needs Allocation obligations pursuant to the related Urban Limit Line and Regional Housing Needs Allocation Agreement between the City of American Canyon and Napa County.
Consequences if not approved:	The Napa Local Agency Formation Commission will not have the documentation legally required to consider the annexation applications.
Additional Information	Strategic Initiative: Build Healthy, Connected Communities.

ENVIRONMENTAL IMPACT

ENVIRONMENTAL DETERMINATION: The proposed action is not a project as defined by 14 California Code of Regulations 15378 (State CEQA Guidelines) and therefore CEQA is not applicable.

NAPA COUNTY RESOLUTION NO. 26-

**RESOLUTION OF THE NAPA COUNTY BOARD OF SUPERVISORS,
STATE OF CALIFORNIA, REGARDING ADJUSTMENTS IN THE
ALLOCATION OF PROPERTY TAXES ASSOCIATED WITH THE
PROPOSED ANNEXATION OF THE PAOLI-WATSON LANE AFFECTED
TERRITORY TO THE CITY OF AMERICAN CANYON**

WHEREAS, the City of American Canyon (“City”) initiated proceedings with the Local Area Formation Commission of Napa County (“LAFCO”) to annex the Paoli Loop-Watson Lane Affected Territory (“PWLAT”) in October, 2025; and

WHEREAS, the PWLAT is comprised of approximately 75 acres currently in the unincorporated County of Napa (“County”), located east of SR-29 near Watson Lane, and is comprised of the following APNs and parcels:

1. 057-120-014
2. 057-120-015
3. 057-120-017
4. 057-120-034
5. 057-120-036
6. 057-120-047
7. 057-120-048
8. 057-120-049
9. 057-120-028
10. 057-120-041
11. 057-120-045
12. 057-120-050
13. 057-120-051
14. 057-180-014
15. 057-180-015; and

WHEREAS, Revenue and Taxation Code section 99 requires local agencies whose service area or responsibility will be altered by a jurisdictional change to negotiate the amount of property tax revenues to be exchanged between them that is realized from the property proposed to be annexed; and

WHEREAS, LAFCO cannot approve a proposed annexation until it receives resolutions from the affected local agencies expressing agreement to accept the exchange of property tax revenues; and

WHEREAS, County and City staff have agreed to an exchange of property tax revenues realized from the PWLAT in Agreement No. 260378B, which was approved by the Board on May 5, 2026, and approved by the City of American Canyon City Council on April 21, 2026 (“Tax Sharing Agreement”).

NOW, THEREFORE, BE IT RESOLVED by the Napa County Board of Supervisors, that in accordance with the Tax Sharing Agreement with the City of American Canyon, the Board of Supervisors agrees to the following exchange of property tax revenues and conditions precedent thereto:

“2. Allocation of Property Taxes. Subject to Section 4, beginning on the Annexation Effective Date, the County shall retain fifty percent (50%) of the County’s existing share of the one percent (1%) property tax rate increment from the PWLAT as calculated by the County Auditor (“County Tax Increment”); and the City shall be allocated fifty percent (50%) of the County Tax Increment (ie. “50%/50% allocation”).

3. Property Tax Revenue. The property taxes revenue subject to this Agreement shall mean “ad valorem real property taxes,” as the phrase is used in Section 25.5(b) of Article XIII A of the California Constitution, excluding certain property tax revenue set forth in Revenue and Taxation Code Section 95(c), that is collected from the PWLAT.

4. ULL/RHNA Agreement.

a. Concurrently herewith, the City and County have executed a separate “Urban Limit Line and Regional Housing Needs Allocation Agreement (ULL/RHNA Agreement)” authorizing the City to expand the American Canyon ULL in exchange for the City’s agreement to accept a percentage of the County’s RHNA in perpetuity, commencing with the Seventh Housing Element Revision.

b. The parties agree City share of the County Tax Increment shall further increase from that amount shown in Section 2 upon approval of the transfer of the specified portion of the County’s RHNA to the City, commencing with the Seventh Housing Element Revision (2031-2039) and continuing for each subsequent Housing Element Revision in perpetuity, in accordance with the ULL/RHNA Agreement. Beginning on the effective date of the Seventh Housing Element Revision that includes the transfer of the specified portion of the County’s RHNA to the City, in lieu of the allocation in Section 2, the City shall be allocated Seventy-Five percent (75%) of the County Tax Increment; and the County shall retain the remaining Twenty-Five percent (25%) of the County Tax Increment. This “75%/25% allocation” shall continue so long as the transfer of the specified portion of the County’s RHNA is included in each subsequent Housing Element Revision in accordance with the ULL/RHNA Agreement. If any future Housing Element Revision does not include the transfer of the County’s RHNA to the City by the applicable percentage set forth in the ULL/RHNA Agreement for any reason, including a change in law, the “75%/25% allocation” of County Tax Increment in this Section shall cease and the “50%/50% allocation” of County Tax Increment shall be implemented in accordance with Section 2.

BE IT FURTHER RESOLVED, that the Clerk of the Board is directed to forward copies of this resolution to the Napa County Auditor-Controller and to the Executive Officer of LAFCO.

THE FOREGOING RESOLUTION WAS DULY AND REGULARLY ADOPTED by the Napa County Board of Supervisors, State of California, at a special meeting of the Board held on the 12th day of May, 2026, by the following vote:

AYES: SUPERVISORS _____

NOES: SUPERVISORS _____

ABSTAIN: SUPERVISORS _____

ABSENT: SUPERVISORS _____

NAPA COUNTY, a political subdivision of the State of California

By: _____
 AMBER MANFREE, Chair of the Board of Supervisors

<p>APPROVED AS TO FORM Office of County Counsel</p> <p>By: <u>Sabrina S. Wolfson</u> Deputy County Counsel</p> <p>Date: <u>May 7, 2026</u></p>	<p>APPROVED BY THE NAPA COUNTY BOARD OF SUPERVISORS</p> <p>Date: _____</p> <p>Processed By: _____</p> <p>_____ Deputy Clerk of the Board</p>	<p>ATTEST: NEHA HOSKINS Clerk of the Board of Supervisors</p> <p>By: _____</p>
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NAPA COUNTY RESOLUTION NO. 26-

**RESOLUTION OF THE NAPA COUNTY BOARD OF SUPERVISORS,
STATE OF CALIFORNIA, REGARDING ADJUSTMENTS IN THE
ALLOCATION OF PROPERTY TAXES ASSOCIATED WITH THE
PROPOSED ANNEXATION OF THE HESS-LAIRD AFFECTED
TERRITORY TO THE CITY OF AMERICAN CANYON AND THE
AMERICAN CANYON FIRE PROTECTION DISTRICT**

WHEREAS, property owners initiated proceedings with the Local Area Formation Commission of Napa County (“LAFCO”) to effect the annexation of the Hess-Laird Affected Territory (“HLAT”) to the City of American Canyon and the American Canyon Fire Protection District (“District”) in March, 2026; and

WHEREAS, the HLAT is comprised of approximately 281 acres currently in the unincorporated County of Napa (“County”), located east of SR-29 and north of Watson Lane, and is comprised of the following APNs and parcels:

1. 057-090-065
2. 057-090-066; and

WHEREAS, Revenue and Taxation Code section 99 requires local agencies whose service area or responsibility will be altered by a jurisdictional change to negotiate the amount of property tax revenues to be exchanged between them that is realized from the property proposed to be annexed; and

WHEREAS, LAFCO cannot approve a proposed annexation until it receives resolutions from the affected local agencies expressing agreement to accept the exchange of property tax revenues; and

WHEREAS, County, City, and District staff have agreed to a proposed exchange of property tax revenues realized from the HLAT in Agreement No. 260379B, which was approved by the Board on May 5, 2026, by the City of American Canyon City Council on April 21, 2026 and by the District Board on April 28, 2026 (“Tax Sharing Agreement”).

NOW, THEREFORE, BE IT RESOLVED by the Napa County Board of Supervisors, that in accordance with the Tax Sharing Agreement with the City of American Canyon and the American Canyon Fire Protection District, the Board of Supervisors agrees to the following exchange of property tax revenues and conditions precedent thereto:

“2. Allocation of Property Taxes.

- a. Beginning on the Annexation Effective Date, the ACFPD shall be allocated one hundred percent (100%) of the County's Structural Fire tax increment as calculated by the Napa County Auditor-Controller ("County Auditor"). This allocation shall not be subject to change based on Section 4.

b. Subject to Section 4, beginning on the Annexation Effective Date, the City shall be allocated Forty-Seven and a half percent (47.5%) of the County's share of the one percent (1%) property tax rate increment from the HLAT as calculated by the County Auditor ("County Tax Increment"); the ACFPD shall be allocated Five percent (5%) of County Tax Increment; and the County shall retain the remaining Forty-Seven and a half percent (47.5%) of the County Tax Increment (i.e. "47.5%/5%/47.5% allocation").

3. Property Tax Revenue. The property taxes revenue subject to this Agreement shall mean "ad valorem real property taxes," as the phrase is used in Section 25.5(b) of Article XIII A of the California Constitution, excluding certain property tax revenue set forth in Revenue and Taxation Code Section 95(c), that is collected from the HLAT.

4. ULL/RHNA Agreement.

a. Concurrently herewith, the City and County shall enter a separate "Urban Limit Line and Regional Housing Needs Allocation Agreement (ULL/RHNA Agreement)" authorizing the City to expand the American Canyon ULL to include properties in the HLAT in exchange for the City's agreement to accept a percentage of the County's RHNA in perpetuity, commencing with the Seventh Housing Element Revision. The ACFPD shall not be a party to the ULL/RHNA Agreement.

b. The parties agree the City share of the County Tax Increment shall increase from that amount shown in Section 2 upon approval of the transfer of the specified portion of the County's RHNA to the City, commencing with the Seventh Housing Element Revision (2031-2039) and continuing for each subsequent Housing Element Revision in perpetuity, in accordance with the ULL/RHNA Agreement. Beginning on the effective date of the Seventh Housing Element Revision that includes the transfer of the specified portion of the County's RHNA to the City in accordance with the ULL/RHNA Agreement, in lieu of the allocation in Section 2b the City shall be allocated Seventy percent (70%) of the County's share of the County Tax Increment; the ACFPD shall be allocated Five percent (5%) of County Tax Increment; and the County shall retain the remaining Twenty-Five percent (25%) of the County Tax Increment. This "70%/25%/5% allocation" shall continue so long as the transfer of the specified portion of the County's RHNA is included in each subsequent Housing Element Revision. If any future Housing Element Revision, does not include the transfer of the County's RHNA to the City by the applicable percentage set forth in the ULL/RHNA Agreement for any reason, including a change in law, the "70%/5%/25% allocation" of County Tax Increment in this Section shall cease and the "47.5%/5%/47.5% allocation" of County Tax Increment shall be implemented in accordance with Section 2b."

BE IT FURTHER RESOLVED, that the Clerk of the Board is directed to forward copies of this resolution to the Napa County Auditor-Controller and to the Executive Officer of LAFCO.

THE FOREGOING RESOLUTION WAS DULY AND REGULARLY ADOPTED by the Napa County Board of Supervisors, State of California, at a special meeting of the Board held on the 12th day of May, 2026, by the following vote:

AYES: SUPERVISORS _____

NOES: SUPERVISORS _____

ABSTAIN: SUPERVISORS _____

ABSENT: SUPERVISORS _____

NAPA COUNTY, a political subdivision of
the State of California

By: _____
AMBER MANFREE, Chair of the
Board of Supervisors

<p>APPROVED AS TO FORM Office of County Counsel</p> <p>By: <u>Sabrina S. Wolfson</u> Deputy County Counsel</p> <p>Date: <u>May 7, 2026</u></p>	<p>APPROVED BY THE NAPA COUNTY BOARD OF SUPERVISORS</p> <p>Date: _____</p> <p>Processed By: _____</p> <p>_____ Deputy Clerk of the Board</p>	<p>ATTEST: NEHA HOSKINS Clerk of the Board of Supervisors</p> <p>By: _____</p>
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