

RESOLUTION NO. _____

**RESOLUTION OF THE NAPA COUNTY BOARD OF SUPERVISORS,
STATE OF CALIFORNIA, APPROVING THE TRANSFER OF THE COUNTY'S
FIRE PROTECTION TAX REVENUE IN TAX RATE AREA 001-000 TO THE
CITY OF CALISTOGA PURSUANT TO REVENUE AND TAXATION CODE
SECTION 99.02**

WHEREAS, pursuant to Revenue and Taxation Code Section 99.02, any local agency may, by the adoption of a resolution of its governing body, determine to transfer any portion of its property tax revenues that is allocable to one or more tax rate areas within the local agency to one or more other local agencies having the same tax rate areas; and

WHEREAS, Napa County ("County") and the City of Calistoga ("City") share a tax rate area ("TRA"). Therefore, the County can voluntarily transfer property tax revenue to the City pursuant to Revenue and Taxation Code Section 99.02; and

WHEREAS, prior to the passage of Proposition 13, the County levied a property tax on properties in participating cities and unincorporated areas to fund structural fire protection services ("Fire Protection Tax"); and

WHEREAS, the County continues to receive Fire Protection Tax revenue from certain TRAs within the County, including the TRA in the City, in accordance with the AB 8 tax allocation formula; and

WHEREAS, the City has responsibility for providing structural fire protection to businesses and residents within its city limits; and

WHEREAS, the County desires to transfer 100% of the Fire Protection Tax revenue from TRA 001-000 and any future TRAs established in the City limits to the City to assist the City in providing structural fire protection services; and

WHEREAS, the County published the hearing notice required by Revenue and Taxation Code Section 99.02 in the Napa Valley Register prior to the hearing; and

WHEREAS, prior to the adoption of this resolution approving the transfer of Fire Protection Tax to the City, the Board held a public hearing to consider the effect of the proposed transfer on County fees, charges, assessments, taxes, or other revenues.

NOW, THEREFORE, BE IT RESOLVED by the Napa County Board of Supervisors as follows:

1. The Board hereby makes the following findings required by Revenue and Taxation Code Section 99.02(f):

a) Revenues are available for the transfer of Fire Protection Tax revenue to the City.

- b) The transfer of Fire Protection Tax revenue to the City will not result in any increase in the ratio between the amount of revenues of the County that are generated by regulatory licenses, use charges, user fees, or assessments and the amount of revenues of the County used to finance services provided by the County.
 - c) The transfer of Fire Protection Tax revenue to the City will not impair the ability of the County to provide existing services.
 - d) The transfer of Fire Protection Tax revenue to the City will not result in a reduction of property tax revenues to school entities.
2. The Board hereby approves the transfer of 100% of the Fire Protection Tax revenue in TRA 001-000 and any future TRAs established in the City limits to the City in accordance with this Resolution and directs the County Auditor-Controller to notify the City Council of the proposed transfer by providing a copy of this resolution.
3. The Fire Protection Tax transfer authorized by Section 2 shall apply to all tax bills issued after September 1, 2026 (“Effective Date”) provided that, prior to the Effective Date, the City Council of the City, by resolution, notifies the County Auditor-Controller of its approval of such transfer in accordance with Revenue and Taxation Code Section 99.02.
4. The Board hereby authorizes the County Auditor-Controller to take all actions necessary to implement the transfer of the Fire Protection Tax revenue to the City in accordance with this resolution.

THE FOREGOING RESOLUTION WAS DULY AND REGULARLY ADOPTED by the Napa County Board of Supervisors, State of California, at a regular meeting of the Board held on the 28th day of July, 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

APPROVED AS TO FORM
Office of County Counsel

By: Sabrina S. Wolfson
Deputy County Counsel

Date: July 16, 2026

APPROVED BY THE NAPA
COUNTY BOARD OF
SUPERVISORS

ATTEST: NEHA HOSKINS
Clerk of the Board of Supervisors

Date: _____
Processed By:

By: _____

Deputy Clerk of the Board