

Napa County

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



Agenda - Final **SPECIAL MEETING II**

Monday, September 29, 2025
3:00 PM

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.

www.countyofnapa.org

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.

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 is generally limited to three minutes.

ON A MATTER NOT ON THE AGENDA

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 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. 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.

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.countyofnapa.org/1429/Board-of-Supervisors-Special-Districts-C>

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.countyofnapa.org/3723/>

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. PUBLIC COMMENT**

For all matters not listed on the agenda but within the jurisdiction of the Board of Supervisors and Special Districts. (see page 1)

3. CONSENT CALENDAR**Auditor-Controller**

- A.** Adopt a Resolution correcting the tax rates for the fiscal year 2025-26 secured tax roll. (Fiscal Impact: Revenue; County General Fund, Library Fund and Fire Fund, all County Taxing Jurisdictions including Special Districts, and County School Districts; Budgeted; Mandatory)

[25-1727](#)

Attachments: [Resolution](#)

4. ADJOURNMENT

ADJOURN TO THE BOARD OF SUPERVISORS REGULAR MEETING, TUESDAY, OCTOBER 7, 2025 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, SEPTEMBER 26, 2025 BY 6:00 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.countyofnapa.org
Main: (707) 253-4580

Board of Supervisors

Agenda Date: 9/29/2025

File ID #: 25-1727

TO: Board of Supervisors
FROM: Tracy A. Schulze - Auditor-Controller
REPORT BY: Jobina Toh - Assistant Auditor-Controller
SUBJECT: Adopt a Resolution Correcting the Tax Rates for the Fiscal Year 2025-26
Secured Tax Roll

RECOMMENDATION

Adopt a Resolution correcting the tax rates for the fiscal year 2025-26 secured tax roll. (Fiscal Impact: Revenue; County General Fund, Library Fund and Fire Fund, all County Taxing Jurisdictions including Special Districts, and County School Districts; Budgeted; Mandatory)

BACKGROUND

This item is specifically exempt from the voting requirements of Article XIIC of the California Constitution because it is an assessment or property related fee imposed in accordance with the provisions of Article XIID.

In California, the property tax rates must be adopted on or before October 3 of each year, pursuant to Government Code Section 29100. Please see the attachment for the Resolution detailing the specific tax rates for fiscal year 2025-26. As established by Proposition 13, the limit on property tax is 1% (\$1.00 per \$100) of the assessed value for local and state assessed property. Additional tax rates are established on an annual basis for voter approved debt and other initiatives if applicable. Any additional City/Town specific rates or rates affecting overlapping school districts outside of the County are adopted by a separate resolution by the jurisdiction's Governing Board.

On September 9, 2025, your Board adopted tax rates for Napa County fiscal year 2025-26, by Resolution No. 2025-90. The item before you today corrects three individual tax rates for school bond issuances that were incorrectly calculated due to a formula error. The rates for school bonds are to be calculated to ensure tax revenues cover the debt service payments during the fiscal year. The error resulted in an under-collection of revenues, and therefore, would not have satisfied the annual debt service requirement.

The corrections are as follows:

Calistoga Joint Unified School District, 2022 Bond: Original at 0.0254, Corrected at 0.0309
Napa Valley Unified School District, 2022 SFID2 Bond: Original at 0.0139, Corrected at 0.0217

Napa Valley Unified School District, SFID1 Bond: Original at 0.0113, Corrected at 0.0204

Requested Action: Adopt a Resolution correcting the tax rates for the fiscal year 2025-26 secured tax roll.

FISCAL IMPACT

| | |
|-----------------------------------|---|
| Is there a Fiscal Impact? | Yes |
| Is it currently budgeted? | Yes |
| Where is it budgeted? | General Fund, Library Fund and Fire Fund; Special Districts and County School Districts |
| Is it Mandatory or Discretionary? | Mandatory |
| Is the general fund affected? | Yes |
| Future fiscal impact: | California statute requires the Board of Supervisors to approve tax rates annually. |
| Consequences if not approved: | The County would be in violation of California Government Code Section 29100 which would impair the County's ability to collect secured property taxes and pay voter approved debt obligations. |

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.

RESOLUTION NO. _____

**RESOLUTION OF THE NAPA COUNTY BOARD OF SUPERVISORS,
STATE OF CALIFORNIA, ADOPTING CORRECTED TAX RATES FOR
THE 2025-2026 SECURED TAX ROLL**

WHEREAS, California Government Code Section 29100 requires that on or before the third day of October of each year, the board of supervisors of a county shall adopt by resolution the rates of taxes on the secured roll, not to exceed the one-percent limitation specified in Article XIII A of the Constitution and Revenue and Taxation Code Sections 93 and 100; and

WHEREAS, for voter-approved indebtedness, the Board of Supervisors shall adopt the rates on the secured roll by determining the percentage of full value of property on the secured roll legally subject to support the annual debt requirement; and

WHEREAS, each rate shall be such as will produce the amount determined necessary to be raised by taxation on the secured roll after due allowances for delinquency, anticipated changes to the roll, disputed tax revenues anticipated to be impounded pursuant to Government Code Section 26906.1, amounts subject to Health and Safety Code Section 33000 *et seq.*, and other available financing sources; and

WHEREAS, the Board of Supervisors adopted tax rates for the 2025-2026 secured roll on September 9, 2025 by Resolution No. 2025-90; and

WHEREAS, there is a need to revise the tax rates for Calistoga Joint Unified School District, 2022, Napa Valley Unified School District, 2022 SFID2, and Napa Valley Unified School District, SFID1 to correct a calculation error.

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

1. The Board hereby adopts the following corrected tax rates for the 2025-2026 Secured Tax Roll:

**NAPA COUNTY
2025-2026 PROPERTY TAX RATES
Per Each \$100 Full Value**

| | | |
|-------|--|--------|
| 00001 | Countywide Tax | 1.0000 |
| 00002 | Unitary Countywide Tax | 1.0000 |
| 00004 | Unitary Countywide Tax - Railroad | 1.0000 |
| 00003 | Unitary Countywide Tax - Non-Railroad Debt Service | 1.3658 |
| 00006 | Unitary Countywide Tax - Railroad Debt Service | 0.1020 |

SPECIAL DISTRICTS/SCHOOL DISTRICTS

| | | |
|------|--|--------|
| 9010 | Calistoga Joint Unified School District, 2010 | 0.0327 |
| 9010 | Calistoga Joint Unified School District, 2022 | 0.0309 |
| 9030 | Napa Valley Community College District, 2002 | 0.0187 |
| 9050 | Napa Valley Unified School District, 2002 | 0.0182 |
| 9050 | Napa Valley Unified School District, 2006 | 0.0267 |
| 9050 | Napa Valley Unified School District, 2016 | 0.0276 |
| 9050 | Napa Valley Unified School District, 2022 SFID2 | 0.0217 |
| 9050 | Napa Valley Unified School District, SFID1 | 0.0204 |
| 9060 | Pope Valley Union Elementary School District, 2016 | 0.0187 |
| 9070 | St. Helena Unified School District, 2010 | 0.0217 |
| 9070 | St. Helena Unified School District, 2012 | 0.0119 |

2. This Resolution supersedes in its entirety Resolution No. 2025-90 adopted by the Board on September 9, 2025.

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 29th day of September, 2025, by the following vote:

| | | |
|----------|-------------|--|
| AYES: | SUPERVISORS | |
| | | |
| NOES: | SUPERVISORS | |
| ABSTAIN: | SUPERVISORS | |
| ABSENT: | SUPERVISORS | |

NAPA COUNTY, a political subdivision of
the State of California

By: _____
ANNE COTTRELL, Chair of the
Board of Supervisors

| | | |
|---|--|--|
| <p style="text-align: center;">APPROVED AS TO FORM Office of County Counsel</p> <p>By: <u>Sabrina S. Wolfson</u> Deputy County Counsel</p> <p>Date: <u>September 26, 2025</u></p> | <p style="text-align: center;">APPROVED BY THE NAPA COUNTY BOARD OF SUPERVISORS</p> <p>Date: _____</p> <p>Processed By: _____</p> <p>_____ Deputy Clerk of the Board</p> | <p style="text-align: center;">ATTEST: NEHA HOSKINS Clerk of the Board of Supervisors</p> <p>By: _____</p> |
|---|--|--|

