

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

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

