

**BEFORE THE BOARD OF SUPERVISORS  
OF THE COUNTY OF YUBA**

**RESOLUTION OF THE BOARD OF)  
SUPERVISORS PERTAINING TO TAX)  
REVENUE EXCHANGE BETWEEN)  
THE COUNTY OF YUBA AND THE)  
BROWNS VALLEY IRRIGATION DISTRICT)  
LAFCO 2025-0002 PROPERTY ANNEXATION)**

**RESOLUTION NO. 2025-065**

**WHEREAS**, under the provisions of Proposition 13 adopted in 1978, the distribution of property taxes within each county became the responsibility of the County Board of Supervisors; and

**WHEREAS**, Proposition 13 failed to make any provision for the redistribution of these taxes, as a result of reorganization of cities and districts within the County; and

**WHEREAS**, Revenue and Taxation Code Section 99(b) designates the Yuba County Board of Supervisors as the agency responsible for deciding what sort of property tax revenue exchanges should occur in the case of special district annexations and detachments with the County; and

**WHEREAS**, Section 99 of the Revenue and Taxation Code requires, before the LAFCO Executive Officer issues a certificate of filing for a proposed jurisdictional change, that an exchange of property tax revenue be negotiated between the affected agencies; and

**WHEREAS**, a proposal has been filed with the LAFCO Executive Officer to annex 104 parcels into the Browns Valley Irrigation District – LAFCO Project 2025-0002 BVID Property Annexation (subject properties identified in Attachment 1); and

**WHEREAS**, negotiations have been held between the County of Yuba and the Browns Valley Irrigation District and there is no exchange of property taxes applicable with the annexation identified herein.

**NOW, THEREFORE, BE IT RESOLVED AND ORDERED** by the Board of Supervisors of the County of Yuba, based on the foregoing findings, hereby declares:

1. Upon finalization of the LAFCO Project 2025-0002 BVID Property Annexation, property tax revenues generated from within the subject area shall be governed by this resolution and shall be allocated as follows:

Base Property Tax:

The base property tax revenue currently allocated to the County General Fund and all local taxing agencies shall not be changed as a result of an annexation.

Future Incremental Property Tax:

The future incremental property tax allocated to the County General Fund and all local taxing entities shall not be changed as a result of this annexation.

2. This determination is made without prejudice to any future jurisdictional changes and does not establish a precedent for making future determinations pursuant to Section 99 of the revenue and taxation code.
3. The Clerk is directed to file a certified copy of this resolution to the Yuba Local Agency Formation Commission, the County Administrative Office, the Auditor of the County of Yuba, and the Browns Valley Irrigation District.
4. Upon completion of the LAFCO proceedings, the Yuba County Auditor-Controller is hereby directed to distribute the property tax revenues for non-taxing agencies within an annexation area in accordance with this resolution.

**PASSED AND ADOPTED** at a regular meeting of the Board of Supervisors of the County of Yuba, State of California on the 9 day of September, 2025 by the following vote:

AYES: Supervisors House, Fuhrer, Bradford, Messick

NOES: None

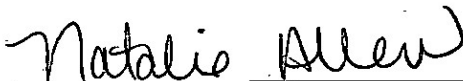
ABSENT: Supervisor Vasquez

ABSTAIN: None



Gary Bradford Chair

ATTEST: MARY PASILLAS  
CLERK OF THE BOARD OF SUPERVISORS



Natalie Allen, Board Clerk

JANET E. BENDER  
YUBA COUNTY COUNSEL  
APPROVED AS TO FORM:



ATTACHMENT 1  
SUBJECT PROPERTIES

APN	Situs	Corrected Mailing Name	Mailing Address Strt	Mailing City	State	Mailing zip
003110033000 ✓		Lowell Ahart (Estate OF Louis Cecil Ahart)	9771 Ahart Rd	Oroville	CA	95966
003110034000 ✓	3014 FRUITLAND RD	Lowell Ahart (Estate OF Louis Cecil Ahart)	9771 Ahart Rd	Oroville	CA	95966
003110041000 ✓		Morgan Read/ Prairie Creek Ranch, LLC	2025 4th Street	Berkley	CA	84710
044070048000 ✓	13025 CRAZY HORSE TR	Amanda Bittaker	13025 Crazy Horse Trail	Marysville	CA	95901-9489
044190012000 ✓	12750 SUGARLOAF CT	Jason Adams	12750 Sugarloaf Court	Loma Rica	CA	95901-8401
044290005000 ✓	11823 DOLAN HARDING RD	Wesley Appleton & Audrey Younce	253 Colusa Ave.	Yuba City	CA	95901
044290019000 ✓		Barbara Springsteen	11532 Township Road	Browns Valley	CA	95918-9624
044310015000 ✓	7251 LILLY WAY	Nektarios Klostrakis	4643 Hixon Circle	Carmichael	CA	95608-8021
044320026000 ✓		Richard Springsteen	11538 Peoria Road	Browns Valley	CA	95918-9605
044320030000 ✓		David Pietz & Susan Pietz	7133 Lily Way	Browns Valley	CA	95918-9610
044320031000 ✓		Ian Pietz & Kathryn Pietz	P O Box 563	Bangor	CA	95914-0563
044320032000 ✓		David Pietz & Susan Pietz	7133 Lily Way	Browns Valley	CA	95918-9610
044370012000 ✓		William Arent & Pia Arent	6731 Penny Way	Browns Valley	CA	95918-9731
044370013000 ✓		William Arent & Pia Arent	6731 Penny Way	Browns Valley	CA	95918-9731
044370014000 ✓		William Arent & Pia Arent	6731 Penny Way	Browns Valley	CA	95918-9731

ATTACHMENT 1  
SUBJECT PROPERTIES

044370015000 ✓		William Arent & Pia Arent	6731 Penny Way	Browns Valley	CA	95918-9731
044370016000 ✓	6731 PENNY WAY	William Arent & Pia Arent	6731 Penny Way	Browns Valley	CA	95918-9731
044380016000 ✓	6820 THERESE TR	Patricia Bergdahl	6820 Therese Trail	Browns Valley	CA	95918-9734
044390015000 ✓	6890 THERESE TR	Micah Wessels & Anna Wessels	6942 Therese Trail	Browns Valley	CA	95918-9721
044390016000 ✓	6942 THERESE TR	Micah Wessels & Anna Wessels	6942 Therese Trail	Browns Valley	CA	95918-9721
044400001000 ✓	12236 NICOLE WAY	Cindy Williams & Gregory Olson	12236 Nicole Way	Browns Valley	CA	95918-9740
044400002000 ✓	12200 NICOLE WAY	Jay Powell	12200 Nicole Way	Browns Valley	CA	95918-9740
044400003000 ✓	12180 NICOLE WAY	Shine Vang & Mia Vang	2336 Hammonton Smartsville Road	Marysville	CA	95901-8035
044400004000 ✓	12160 NICOLE WAY	Baldemar Gastelum & Carmen Quintana	7540 Elizabeth Road	Vacaville	CA	95688-9417
044400005000 ✓	12163 NICOLE WAY	Lyle Markowich & Rebecca Halousek	P O Box 276	Nevada City	CA	95959-0276
044400006000 ✓	12175 NICOLE WAY	John Eddings & Juanita Eddings	12175 Nicole Way	Browns Valley	CA	95918-9742
044400007000 ✓	12205 NICOLE WAY	Edward Gramsky and Martha Vanwinkle	12205 Nicole Way	Browns Valley	CA	95918
044400008000 ✓	12233 NICOLE WAY	Alan Curbow	P O Box 614	Browns Valley	CA	95918-0614
044400009000 ✓	6990 MARYSVILLE RD	Joshua Bennett & Sara Bennett	6990 Marysville Road	Browns Valley	CA	95918-9746
044400012000 ✓	12195 SIMONE CT	Janice King	1515 Hickory Lane	Olivehurst	CA	95961-7436
044400013000 ✓	12165 SIMONE CT	Dustin Kuehne & Joyce Young	12165 Simone Ct	Browns Valley	CA	95918
044400014000 ✓	12170 SIMONE CT	Christopher Burton	22842 Dogwood Drive	Lewes	DE	19958-5220
044400015000 ✓	12190 SIMONE CT	Feng Qian and Sujie Yang	607 Spring Creek CT	Yuba City	CA	95991

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SUBJECT PROPERTIES

044400016000	✓	12220 SIMONE CT	Leonard Jones & Patricia Jones	12220 Simone Court	Browns Valley	CA	95918-9767
044400017000	✓	12250 SIMONE CT	Erin Norris	12250 Simone Court	Browns Valley	CA	95918-9767
044400018000	✓	12275 JAMES CT	Steven Phillips & Julie Phillips	12275 James Court	Browns Valley	CA	95918-9737
044400019000	✓		Ronald Phillips & Gloria Phillips	7367 Brandbury Way	Sacramento	CA	95808-3803
044400020000	✓	12350 DOLAN HARDING RD	Aaron Rose & Carolyn Rose	PO Box 687	Browns Valley	CA	95918
044400021000	✓	7264 PENNY WAY	Aileen Savage & John Mace	3572 Sandybrook Lane	Napa	CA	94558-5217
044400023000	✓	7210 PENNY WAY	Garrett Powell & Kristen Powell	7210 Penny Way	Browns Valley	CA	95918-9773
044400024000	✓	7168 PENNY WAY	James Gomez & Susanne Gomez	7168 Penny Way	Browns Valley	CA	95918-9773
044400025000	✓	12271 JAMES CT	Ronald Shewmaker & Ldonna Shewmaker	12271 James Court	Browns Valley	CA	95918-9737
044400026000	✓	12269 JAMES CT	Chase Steele & Mikayla Anderson	12269 James Court	Browns Valley	CA	95918-9737..
044400027000	✓	12265 JAMES CT	Michael Shanahan & Christen Shanahan	12260 James Court	Browns Valley	CA	95918-9737
044400028000	✓	7257 MICHELLE WAY	Michael Critchfield & Robin Critchfield	7257 Michelle Way	Browns Valley	CA	95918-9736
044400029000	✓	7094 PENNY WAY	William Blomdal & Lois Blomdal	7094 Penny Way	Browns Valley	CA	95918-9731
044400030000	✓	7309 MICHELLE WAY	Nicole Hayden & Jacob Vander Meulen	7309 Michelle Way	Browns Valley	CA	95918-9781
044400031000	✓	7318 MICHELLE WAY	Jingqiu Zhou & Chan Xiu	9049 Grouse Meadow Dr	Elk Grove	CA	95624-2675
044400032000	✓		Karim Mazu & Karin Gallo	1411 West Bay Ave	Newport Beach	CA	92661
044400033000	✓		Jeffery Janakes & Denise Janakes	3121 Alanhill Lane	San Mateo	CA	94403-3109

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044400034000 ✓	7320 MICHELLE WAY	William Larson	7320 Michelle Way	Browns Valley	CA	95918
044400035000 ✓	12245 SIMONE CT	Brenda Shoaf & Ross Shoaf	12245 Simone Court	Browns Valley	CA	95918-9767
044400036000 ✓	12215 SIMONE CT	Brenda Shoaf & Ross Shoaf	12245 Simone Court	Browns Valley	CA	95918-9767
044410001000 ✓	6763 PENNY WAY	Leroy Mason & Dorothy Mason	6763 Penny Way	Browns Valley	CA	95918-9731
044410002000 ✓	6775 PENNY WAY	Brian Gann & Stephanie Gann	6775 Penny Way	Browns Valley	CA	95918-9731
044410003000 ✓	6789 PENNY WAY	Brian Gann & Stephanie Gann	6775 Penny Way	Browns Valley	CA	95918-9731
044410004000 ✓	12145 PEGGY LN	Bradley Setser & Shari Setser	P O Box 464	Browns Valley	CA	95918-0464
044410005000 ✓	6805 PENNY WAY	Barbara Brown	6805 Penny Way	Browns Valley	CA	95918-9731
044410006000 ✓	6877 PENNY WAY	Michael Mangini & Shelley Mangini	Po Box 115	Browns Valley	CA	95918-0115
044410007000 ✓	6879 PENNY WAY	Dean Mccook & Jennifer Mccook	P O Box 630*	Browns Valley	CA	95918
044410008000 ✓	6881 PENNY WAY	Hollie Reibin & Matthew Reibin	6881 Penny Way	Browns Valley	CA	95918-9731
044410009000 ✓		Cameron Underwood	1309 Hooper Road	Yuba City	CA	95991
044410010000 ✓		Michael Bowers	1180 Galaxy Drive	Yuba City	CA	95991-6710
044410011000 ✓	6933 PENNY WAY	Terry Gallagher	6933 Penny Way	Browns Valley	CA	95918-9731
044410012000 ✓	7007 PENNY WAY	Gregory Downs	7007 Penny Way	Browns Valley	CA	95918-9731
044410013000 ✓	12260 JAMES CT	Michael Shanahan & Christen Shanahan	12260 James Court	Browns Valley	CA	95918-9737
044410014000 ✓	7258 MICHELLE WAY	Katherine Willis	7258 Michelle Way	Browns Valley	CA	95918-9736
044410015000 ✓	6996 PENNY WAY	Dean Uccelli	6996 Penny Way	Browns Valley	CA	95918-9800
044410016000 ✓		Deahn Kincaid	2301 Fox Hills Drive	Los Angeles	CA	90064-2603

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044410017000 ✓	6900 PENNY WAY	Patrick Putney	6900 Penny Way	Browns Valley	CA	95918-9800
044410018000 ✓	6898 PENNY WAY	David Bole & Skye Bole	6898 Penny Way	Browns Valley	CA	95918-9731
044410019000 ✓	6888 PENNY WAY	Laura Shulthise	6888 Penny Way	Browns Valley	CA	95918-9799
044410020000 ✓	6878 PENNY WAY	David Tully	6878 Penny Way	Browns Valley	CA	95918-9731
044410021000 ✓	6804 PENNY WAY	Kaila Benton-Vitz	6900 Penny Way	Browns Valley	CA	95918-9800
044410022000 ✓		Kaila Benton-Vitz	6900 Penny Way	Browns Valley	CA	95918-9800
044410023000 ✓	6798 PENNY WAY	Matthew Bland & Kiera Bland	9932 Meadow Oak Circle	Elk Grove	CA	95624-2703
044410024000 ✓	6798 PENNY WAY	Matthew Bland & Kiera Bland	9932 Meadow Oak Circle	Elk Grove	CA	95624-2703
044410025000 ✓		Michelle Clegg	2001 Encinal Road	Live Oak	CA	95953-9563
044410026000 ✓		Gary Caselli & Carolyn Caselli	P O Box 721	Browns Valley	CA	95918-0721
044410027000 ✓	6847 THERESE TR	Michelle Clegg	2001 Encinal Road	Live Oak	CA	95953-9563
044410028000 ✓	6769 THERESE TR	William Dolstra & Rebecca Dolstra	2394 Woodlake Circle	Lodi	CA	95242-9124
044410029000 ✓	6790 PENNY WAY	David Pierce & Crystal Urick	6790 Penny Way	Browns Valley	CA	95918-9798
044410030000 ✓	6764 PENNY WAY	David Pierce & Crystal Urick	6790 Penny Way	Browns Valley	CA	95918-9798
044410031000 ✓	6722 PENNY WAY	Byron Milam & Arlene Milam	6722 Penny Way	Browns Valley	CA	95918
044420001000 ✓		Patrick Putney	6900 Penny Way	Browns Valley	CA	95918
044420002000 ✓	11902 CHANTILLY WAY	Karri Marquez & Bryan Dominguez & Tisa Dominguez	11902 Chantilly Way	Browns Valley	CA	95918
044-420-015 ✓ 044420003000	11956 CHANTILLY WAY	Darryl Wilson & Sally Wilson	PO Box 126	Browns Valley	CA	95918

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044-420-016 ✓ <del>044420004000</del>		Darryl Wilson & Sally Wilson	PO Box 127	Browns Valley	CA	95918
044420012000 ✓	7284 MICHELLE WAY	Laura Meidinger	7284 Michelle Way	Browns Valley	CA	95918
044420013000 ✓	7303 MICHELLE WAY	Michael Critchfield & Robin Critchfield	7257 Michelle Way	Browns Valley	CA	95918-9736
044420014000 ✓	7279 MICHELLE WAY	Michael Critchfield & Robin Critchfield	7257 Michelle Way	Browns Valley	CA	95918
044430001000 ✓		Michael Hubbard & Drenda Hubbard	10705 Peoria Road	Browns Valley	CA	95918-9619
044430002000 ✓	6921 THERESE TR	Eddie Purvis	424 Parkhill Street	Colusa	CA	95932
044430003000 ✓	6941 THERESE TR	Travis Coward & Laura Coward	6941 Therese Trail	Browns Valley	CA	95918-9721
044430004000 ✓	6943 THERESE TR	Emily Ruth	6943 Therese Trail	Browns Valley	CA	95918-9721
044430005000 ✓	6989 THERESE TR	John Johnson	6989 Therese Trail	Browns Valley	CA	95918-9721
044430006000 ✓	7045 THERESE TR	Richard Duplantier & Nancy Duplantier	7045 Therese Tr	Browns Valley	CA	95918
044430007000 ✓	7081 THERESE TR	Ronald Ross & Lisa Sykes	7081 Therese Trail	Browns Valley	CA	95918-9735
044430008000 ✓	7099 THERESE TR	Cole Culler & Jessie Watkins	7099 Therese Trail	Browns Valley	CA	95918-9735
044430025000 ✓		James Williams & Connie Williams	7186 Therese Trail	Browns Valley	CA	95918-9637
044430026000 ✓		James Williams & Connie Williams	7186 Therese Trail	Browns Valley	CA	95918-9637
044430027000 ✓		Raymond Kerfoot	P O Box 105	Sebastopol	CA	95473-0105
044430028000 ✓		Jesus Gonzalez & Viviana Toledo	P.O. Box 6703	San Pablo	CA	94806
044430029000 ✓	7030 THERESE TR	Nelson Lucas & Beverly Lucas	7030 Therese Trail	Browns Valley	CA	95918-9735