



**RESOLUTION No.** 2017-05

OF THE BOARD OF DIRECTORS OF THE NEVADA IRRIGATION DISTRICT

**AUTHORIZING THE GENERAL MANAGER TO  
EXECUTE A PROPERTY TAX REVENUE SHARING  
AGREEMENT WITH THE COUNTY OF PLACER**

**WHEREAS**, the Nevada Irrigation District (District) expanded service into Placer County (County) in 1926 by a majority vote of landowners; and

**WHEREAS**, following the 1926 vote a number of parcels elected to abstain from inclusion thereby creating islands of exclusionary lands within the District's service area within the County; and

**WHEREAS**, a moratorium on water deliveries to parcels outside District boundaries was established in 2005 by the Board of Directors; and

**WHEREAS**, the County and private parcel owners located within the exclusionary lands have expressed a renewed interest in receiving District services; and

**WHEREAS**, parcels requesting District water service require annexation to the District to be eligible to receive water; and

**WHEREAS**, the Local Agency Formation Commission (LAFCO) requires a resolution authorizing the exchange of tax revenues between the County and the District for taxes generated in the annexation area, prior to consideration of the annexations; and

**WHEREAS**, the District and the County have negotiated a "Master Agreement for Apportionment of Property Tax Revenues Due to Jurisdictional Changes" (Tax Agreement) to support funding for potential future infrastructure in and services to the unincorporated areas of the County that are located within District boundaries; and

**WHEREAS**, the Tax Agreement is exempt from environmental review under the California Environmental Quality Act (CEQA) in that the activity does not constitute approval of a project under CEQA because execution of the Tax Agreement does not have the potential to cause a significant effect on the environment. The District will conduct separate environmental review, as required, under CEQA for any potential future infrastructure improvements or requests for annexation to the District.

**NOW, THEREFORE BE IT RESOLVED**, by the Board of Directors of the Nevada Irrigation District:

1. The Board of Directors approves the attached Tax Agreement.
2. The General Manager is authorized and directed to execute the Tax Agreement
3. This resolution shall become effective upon execution of the Tax Agreement by the District's General Manager and the County of Placer.

**PASSED AND ADOPTED** by the Board of Directors of the Nevada Irrigation District at a regular meeting held on the 8th day of February 2017, by the following vote:

AYES:	Directors: Weber, Drew, Miller, Morebeck, Wilcox
NOES:	None
ABSTAINING:	None
ABSENT:	None

  
\_\_\_\_\_  
President

ATTEST:

  
\_\_\_\_\_  
Board Secretary