

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

RESOLUTION FIXING)
GENERAL COUNTY-WIDE)
TAX RATES)

RESOLUTION NO. 2026-73

WHEREAS, Government Code Section 29100 requires the Board of Supervisors to adopt, on or before October 3rd of each year, the rates of taxes on the secured roll and allowances for delinquencies; and

WHEREAS, pursuant to Article XIII A of the California Constitution, the maximum amount of any ad valorem tax on real property, except levies for indebtedness approved by the voters prior to the time this section became effective, shall not exceed one percent (1.0%); and

WHEREAS, Government Code Section 29100 further provides with regard to voter approved indebtedness, that the Board of Supervisors shall adopt a tax rate 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.

NOW, THEREFORE, BE IT RESOLVED the Yuba County Board of Supervisors hereby directs the County Auditor-Controller to apply a delinquency provision of three percent (3.0%) of the taxable value on the County Secured Roll and the County Unsecured Roll for the 2026-2027 fiscal year.

BE IT FURTHER RESOLVED by the Yuba County Board of Supervisors that the ad valorem tax on real property shall not exceed one percent (1.0%) of the assessed value of such property for fiscal year 2026-2027.

BE IT FURTHER RESOLVED the Yuba County Board of Supervisors hereby adopts the percentage of full value property on the secured roll legally subject to support the annual debt requirements as documented in Exhibit A, attached hereto and incorporated herein by reference as though fully set forth.

PASSED AND ADOPTED at a regular meeting of the Board of Supervisors of the County of Yuba, State of California, on the Sep. 8 day of 2026 by the following vote:

AYES: Supervisors Vasquez, House, Fuhrer, Bradford, Messick
NOES: None
ABSENT: None
ABSTAINED: None



CHAIRMAN, SETH FUHRER



ATTEST: MARY PASILLAS
CLERK OF THE BOARD OF
SUPERVISORS



JANET E. BENDER
YUBA COUNTY COUNSEL
APPROVED AS TO FORM

Exhibit A

Resolution Fixing General County-Wide Tax Rates

	Rate
County-wide General	1.000000 %
Unitary Bond Indebtedness	0.212903 %