



County of Sonoma

State of California

Date: August 26, 2025

Item Number: _____

Resolution Number: _____

☐ 4/5 Vote Required

**Resolution Of The Board Of Supervisors Of The County Of Sonoma, State Of California, Acting
In Its Capacity As Successor Agency To The Board Of Directors Of The Palm Drive Health Care
District, Determining The Fiscal Year 2025-26 Tax Rate To Be Levied On Parcels Of Land Within
The Dissolved District And On Parcels Of Land Detached From The Dissolved District**

Whereas, the Palm Drive Health Care District (“District”) was authorized by more than two-thirds of the votes cast in favor of Resolution 04-61 in a general election, duly called under applicable law and held on November 2, 2004, to impose and levy a Special Tax (“Tax”) on parcels of land within the District in an amount not to exceed \$155.00 per parcel; and

Whereas, in 2019, the District issued parcel tax refunding bonds (Bonds) in the amount of \$12,763,114 and which have a final maturity date of 2034; and

Whereas, on August 5, 2020, the Sonoma County Local Agency Formation Commission (“LAFCO”) adopted a resolution (“Dissolution Resolution”) approving the dissolution of the District and, as required by Government Code §57451, naming the County of Sonoma as the successor to the District for the purpose of winding up the District’s affairs; and

Whereas, Government Code §57458 requires this Board, as the legislative body of the District’s successor, to continue to levy and collect the Tax until obligations payable from the Tax have been paid in full; and

Whereas, by the LAFCO action recorded on February 2, 2017, 8,899 parcels of real property were detached from the territory within the District (the “Detached River Parcels”), but remain obligated, under Government Code §57354, to pay the principal, interest and any other amounts which become due on account of any bonds, including revenue bonds, or other contracts or obligations of the District as were outstanding on the effective date of detachment by way of the levying and collection of the Tax; and

Whereas, by the LAFCO action recorded on July 3, 2019, 1,643 parcels of real property were detached from the territory within the District (the “Detached Bodega Bay Parcels”), but remain obligated, under Government Code §57354, to pay the principal, interest and any other amounts which become due on account of any bonds, including revenue bonds, or other contracts or obligations of the District as were outstanding on the effective date of detachment by way of the levying and collection of the Tax; and

Whereas, \$1,365,086 is due and payable on the Bonds in Fiscal Year 2025-2026; and

Whereas, after due consideration, the Board has determined that the Tax rates of \$84.54 per parcel for all parcels that remain within the territory of the District and \$67.92 per parcel for each Detached River Parcel and each Detached Bodega Bay Parcel and excluding all low value parcels, are necessary to meet the cost of obligations payable from the Tax in Fiscal Year 2025-26.

Now, Therefore, Be It Resolved: that the Board hereby sets the Tax rates at \$84.54 per parcel for all parcels that remain within the territory of the District and \$67.92 per parcel for each Detached River Parcel and each Detached Bodega Bay Parcel, and excluding all low value parcels;

and requests

Now, Therefore, Be It Further Resolved, that the Auditor-Controller-Treasurer-Tax Collector is authorized to assess and collect this Tax.

Supervisors:

Hermosillo: Rabbitt: Coursey: Gore: Hopkins:

Ayes: Noes: Absent: Abstain:

So Ordered.

