

**RESOLUTION NO. 2026-01**  
**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE**  
**BECKWOURTH PEAK FIRE PROTECTION DISTRICT (BPFPD)**  
**ESTABLISHING THE APPROPRIATIONS LIMIT FOR FISCAL YEAR 2025-2026**  
**PURSUANT TO ARTICLE XIII B OF THE CALIFORNIA CONSTITUTION**

**WHEREAS**

Article XIII B of the California Constitution (Proposition 4, adopted November 6, 1979) requires establishment of an appropriations limit for local government agencies, including fire protection districts; and

**WHEREAS**

LAFCO Resolution 2023-0004 as filed with the State Board of Equalization, paragraph 2.7 states: "Pursuant to Section 7902.7 and Article XIII B of the State Constitution, the Commission hereby establishes BPFPD's provision appropriations limit as a combination of":

1. Transfer of the existing appropriations limits of Beckwourth Fire Department (BFD) and Sierra Valley Fire Protection District (SVFPD)
2. The amount in property taxes to be transferred from the City of Portola and Gold Mountain Community Services District (GMCSD), and
3. The amount raised through a special tax approved by registered voters within the District, as of the effective date of this reorganization; and

**WHEREAS**

The BFD and SVFPD previous appropriation limits are not available to BPFPD for purposes of calculating the new district's appropriations limit; and

**WHEREAS**

The Plumas County Auditor approved a property tax transfer from the City of Portola to BPFPD's property tax base in the amount of \$70,000 in perpetuity first recognized in tax year 2024-2025; and GMCSD continues to experience a failed County property tax sharing agreement providing zero tax sharing; and

**WHEREAS**

Eastern Rural Fire Protection District (EPRFD) annexed into BPFPD in November 2024 after LAFCO Resolution 2023-0004 was filed with the California Board of Equalization, and EPRFD's previous appropriation limits are not available to BPFPD; and

**WHEREAS**

The process of determining an appropriations limit when no prior appropriation limit exists, is defined as applying a population factor (+/-) and an inflation factor to the prior year total

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assessed taxes; and

**WHEREAS**

BPFPD's and EPRFD's actual proceeds of taxes during Fiscal Year 2024-2025, have been determined based on actual property tax apportionments and voter-approved tax revenues; and

**WHEREAS**

Due to the later annexation of the Eastern Rural Fire Protection District in November 2024, Fiscal Year 2025-2026 constitutes the base year for purposes of establishing the District's initial appropriations limit under Article XIII B; and

**WHEREAS**

BPFPD's and EPRFD's FY2024-2025 tax revenues of \$770,673 represent the prior year tax revenues for the purpose of calculating BPFPD's new base year appropriations limit; the Plumas County Population factor is -1.5%; and the California Per Capita Personal Income factor is 6.44%; resulting in a calculated appropriation value of \$759,133.

**NOW, THEREFORE, BE IT RESOLVED** that:

**Base Year Established**

Fiscal Year 2025-2026 is hereby established as the base year for purposes of the District's appropriations limit under Article XIII B of the California Constitution.

**Initial Appropriations Limit Established**

The District's initial appropriations limit for Fiscal Year 2025-2026 is established in the amount of \$ 759,133 , which represents the estimated proceeds of taxes to be appropriated during the base year.

**Compliance**

The Board of Directors finds that the District's anticipated appropriations subject to limitation for Fiscal Year 2025-2026 do not exceed the appropriations limit established by this resolution.

**Future Adjustments**

Beginning in the subsequent fiscal year, the appropriations limit shall be adjusted annually for changes in population and inflation, as required by Article XIII B.

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**PASSED AND ADOPTED** by the Board of Directors of the Beckwourth Peak Fire Protection District on this Fourth day of February 2026, by the following vote:

**AYES:**

**NOES:**

**ABSTAIN:**

**ABSENT:**

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President, Board of Directors

**ATTEST:**

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District Clerk / Secretary