



## **COUNTY OF DEL NORTE**

BOARD OF SUPERVISORS  
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**March 24, 2026**

Ryan Hunter, Acting Regional Director  
Bureau of Indian Affairs  
Pacific Regional Office  
2800 Cottage Way, Room W-2820  
Sacramento, California 95825

**Subject:** Opposition to Fee-to-Trust Land Acquisition Application — Case Number 66169

Dear Mr. Hunter:

On March 6, 2026, Del Norte County received a Notice of Non-Gaming Land Acquisition Application from the Bureau of Indian Affairs (BIA), signed March 2, 2026, regarding land proposed for trust acquisition by the Tolowa Dee-ni' Nation ("Nation"). On behalf of the County of Del Norte, we submit this letter to formally oppose the proposed fee-to-trust acquisition. While the County respects and supports tribal sovereignty and self-determination, we must address the significant local impacts this acquisition would impose — particularly given Del Norte County's already constrained land base and fiscal resources.

### **Impacts on County Revenues and Services**

The proposed trust acquisition would remove the subject parcel from the local tax rolls, eliminating property tax and special assessment revenues that fund critical public services. Exhibits A–C provide documentation of the property tax collected in the past year and the special assessments collected on behalf of special districts. Specifically, the parcel generated approximately \$4,290.46 in property tax and \$292.28 in special assessments for the College of the Redwoods and the Del Norte Unified School District.

These revenues support law enforcement, fire protection, public works, road maintenance, and local schools — services the County and special districts will continue to provide even if the land is transferred into trust, without mitigation from the Nation despite the demand from Tribal Citizens, enterprises and other facilities on the same services. The loss of these funds shifts the financial burden onto other local taxpayers, a strain the County cannot sustainably bear.

### **Cumulative Land and Fiscal Loss**

The Nation currently owns or controls forty-seven (47) additional parcels outside its reservation boundaries within Del Norte County. Seven (7) of these parcels were approved by the Secretary

of the Interior to be taken into trust status for the benefit and welfare of the Nation on February 23, 2026 (Case No. 56749); and five (5) more parcels, including two (2) parcels located approximately three miles from the Nation’s federally recognized boundary, are part of the current ~~of~~ recently noticed applications (Case Nos. 56743 and 62671). While the remaining thirty-five (35) parcels are not yet under fee-to-trust review, approval of this application risks setting a precedent that could encourage further acquisitions — accelerating cumulative losses to the County’s tax base and jurisdictional authority.

If all Nation owned parcels were taken into trust, the County could face an annual revenue loss of approximately \$184,736.84 to the County, \$5,171.80 to the College of the Redwoods, \$7,473.17 to the Del Norte Unified School District, and \$1,215.00 to the Smith River Fire Protection District. (See Attachment D).

Over 77% of Del Norte County’s land area is already tax-exempt due to local, state, federal, or tribal ownership. In fact, as of March 2026, a total of one hundred twenty-eight (128) parcels are being held in trust status for the benefit of the four (4) federally recognized tribes within the County, resulting in a revenue loss of over \$200,000.00 a year. Though each fee-to-trust acquisition may appear minor in isolation, the cumulative effect places enormous strain on the County’s limited fiscal resources, undermining its ability to provide essential services.

## **Jurisdictional and Regulatory Conflicts**

If the Secretary of the Interior approves this trust acquisition, the land would no longer be subject to local land use regulations or civil regulatory authority, though the County would retain criminal law responsibilities under Public Law 280. This creates an inequitable situation where the County continues to bear public safety and emergency service obligations without any financial offset or input into land use decisions.

The Del Norte County Board of Supervisors has long maintained a “No Net Loss” policy to protect its shrinking taxable land base. Accepting these parcels into trust would not only eliminate critical property tax revenues, but also limit the County’s ability to ensure thoughtful, coordinated land use planning. Moreover, it raises the possibility of unanticipated or unregulated projects that could further strain local infrastructure and resources.

## **Loss of Public Access**

This application also raises concerns regarding Public Access as the Notice indicates the Nation “intends to restore the undeveloped property to its “HRV” (Historical Range of Values) for habitat restoration and *be available to Tribal Members* for gathering cultural resources for ceremonial and other culturally related uses through self-determination.”

Under the Public Trust Doctrine, California holds navigable waters and their shores in trust for the public’s use—especially for fishing, recreation, and access to coastal resources—so restricting access to Nation Members only would erode a foundational principle of California law. River mouths are also ecologically sensitive transition zones where freshwater meets the ocean, supporting fisheries, bird habitats, and biodiversity; limiting responsible public access can

reduce community engagement and oversight that often help protect these areas. In addition, many coastal and rural communities depend on visitors who come to fish, kayak, birdwatch, or simply enjoy the shoreline, so closures can hurt small businesses and tourism. Finally, access to natural spaces is tied to equity and public health—restricting it concentrates benefits among a few, while denying broader community opportunities for recreation, cultural practices, and connection to the coast.

## **Need for Offsets and Agreements**

Notably, the Nation has not proposed any mechanism — such as a service agreement or payment in lieu of taxes — to compensate for the ongoing local services the County will be expected to provide post-acquisition. These include:

- Law enforcement
- Jail
- Emergency response services
- Animal control
- Recreation programs
- Public works and road maintenance

In contrast, another federally recognized tribe in the region has maintained a Memorandum of Understanding (MOU) with Del Norte County since 2000, helping offset fiscal impacts from trust acquisitions. This agreement has enabled constructive collaboration while protecting the County's ability to deliver services. Further, Tribes throughout the State have entered into these types of agreements in order to maintain and benefit their communities. A similar agreement with the Tolowa Dee-ni' Nation would allow the County to more fully support the Nation's development goals in future applications.

## **Request for Denial or Postponement**

Given the concerns outlined above, Del Norte County respectfully requests that the Bureau deny this application or postpone a decision pending:

- Completion of a comprehensive cumulative impact study;
- Negotiation of a formal service agreement between the Nation and the County; and
- Consideration of the County's "No Net Loss" policy and the broader context of public land saturation.

Additionally, as noted in prior objections, the County believes the current piecemeal approach to fee-to-trust applications fails to fully comply with the National Environmental Policy Act (NEPA), particularly regarding the assessment of cumulative environmental and socioeconomic impacts.

We appreciate the opportunity to submit these comments under 25 C.F.R. § 151.11(b) and request that this letter be made part of the administrative record. Should the Department proceed

with this application, we respectfully request a public hearing to ensure the County can fully present the local impacts.

Sincerely,

Joey Borges, Chair of the Board of Supervisors  
Del Norte County

cc: The Honorable Alex Padilla, U.S. Senator  
The Honorable Adam Schiff, U.S. Senator  
The Honorable Jared Huffman, Member of Congress  
Graham Knaus, Executive Director, California State Association of Counties  
Patrick Blacklock, Chief Executive Officer, Regional County of Rural Counties  
Smith River Fire Protection District, Fire Board  
Del Norte County Unified School District, School Board  
College of the Redwoods, Board of Trustees

Encl: *Del Norte County Board of Supervisors Resolution No. 2007-053: "No Net Loss" of Privately-Owned Land Due to Purchase by the Federal or State Governments*

**Exhibit A – Revenue Summary: Subject Parcel in Trust Application**

<b>Parcel No.</b>	<b>Assessor Parcel Number (APN)</b>	<b>Property Use</b>	<b>Annual Property Tax Revenue</b>	<b>Annual Special Assessments</b>	<b>Total Annual Public Revenue</b>
1	102-010-009-000	RCA-1	\$4,290.46	\$292.28	\$4,582.74

**Exhibit B – Detail of Property Tax Revenue**

<b>Parcel No.</b>	<b>Assessor Parcel Number (APN)</b>	<b>Land</b>	<b>Structure</b>	<b>Fixtures</b>	<b>Personal Property</b>	<b>Net Taxable Assessed Value</b>	<b>24/25 Taxes</b>
1	102-010-009-000	\$429,047.00	\$0.00	\$0.00	\$0.00	\$429,047.00	\$4,290.46

**Exhibit C – Detail of Direct Charges and Special Assessments Collected by Del Norte County on behalf of the College of the Redwoods, Del Norte Unified School District and Smith River Fire Protection District**

<b>Parcel No.</b>	<b>Local Assessed Taxable Property Value</b> <i>Assessor Parcel Number (APN)</i>	<b>Voter Approved Direct Charges &amp; Special Assessments</b>		
		<i>College of the Redwoods</i>	<i>School Facilities Series A, D, E, &amp; F</i>	<i>Smith River Fire District</i>
1	102-010-009-000	\$120.12	\$172.16	\$0.00

**Total 24/25 Direct Charges & Special Assessments: \$292.28**

**Exhibit D – Summary of Cumulative Impacts from Additional Tribal Parcels**

**Voter Approved Direct Charges & Special Assessments**

<b>Parcel No.</b>	<b>Assessor Parcel Number (APN)</b>	<b>County Property Tax</b>	<b>College of the Redwoods</b>	<b>School Facilities Series A,D, E, &amp; F</b>	<b>Smith River Fire Protection District</b>
1	101-010-011-000	\$2,451.74	\$68.62	\$98.38	\$0.00
2	101-021-002-000	\$21,492.48	\$601.76	\$862.62	\$27.00
3	101-021-040-000	\$11,417.54	\$319.66	\$458.24	\$0.00
4	101-021-041-000	\$124.58	\$3.48	\$4.96	\$0.00
5	101-080-001-000	\$4,642.28	\$129.98	\$186.30	\$27.00
6	101-110-007-000	\$1,413.98	\$39.56	\$56.70	\$27.00
7	101-110-020-000	\$1,706.70	\$47.78	\$68.46	\$54.00
8	101-110-021-000	\$5,668.86	\$158.70	\$227.48	\$27.00
9	101-120-014-000	\$3,510.16	\$98.26	\$140.86	\$0.00
10	101-130-011-000	\$4,728.52	\$132.98	\$189.76	\$27.00
11	102-010-001-000	\$141.70	\$3.96	\$5.66	\$0.00
12	102-010-009-000	\$4290.46	\$120.12	\$172.16	\$0.00
13	102-010-040-000	\$1,205.72	\$33.74	\$48.34	\$0.00
14	102-010-041-000	\$3,885.30	\$108.78	\$155.92	\$0.00
15	102-010-043-000	\$26.40	\$0.72	\$1.02	\$0.00
16	102-010-046-000	\$1,160.08	\$32.48	\$46.54	\$0.00
17	102-010-047-000	\$2,051.72	\$57.42	\$82.32	\$0.00
18	102-070-008-000	\$2,439.16	\$68.26	\$97.84	\$54.00
19	102-070-012-000	\$905.30	\$25.34	\$36.30	\$27.00
20	102-070-013-000	\$2,443.08	\$68.40	\$98.02	\$0.00
21	102-070-017-000	\$3,614.22	\$101.18	\$145.02	\$27.00
22	102-070-025-000	\$2,272.48	\$63.60	\$91.18	\$0.00
23	102-090-021-000	\$437.42	\$12.22	\$17.52	\$0.00
24	102-100-016-000	\$5,149.98	\$144.18	\$206.68	\$81.00
25	102-120-019-000	\$10,666.28	\$298.64	\$428.08	\$54.00
26	102-160-023-000	\$2,118.10	\$59.28	\$84.96	\$0.00
27	102-170-001-000	\$4,862.78	\$136.14	\$195.12	\$54.00
28	102-170-002-000	\$1,152.60	\$32.26	\$46.22	\$27.00
29	102-170-003-000	\$7,451.14	\$208.62	\$299.04	\$135.00
30	102-170-004-000	\$1,632.60	\$45.70	\$65.48	\$0.00
31	102-170-005-000	\$1,125.74	\$31.50	\$105.25	\$0.00
32	102-710-004-000	\$11025.48	\$308.70	\$442.50	\$108.00
33	102-710-005-000	\$1,392.60	\$38.98	\$55.86	\$0.00
34	102-710-006-000	\$13,451.10	\$376.60	\$539.86	\$108.00
35	102-710-008-000	\$4,294.10	\$120.22	\$172.34	\$0.00
36	102-720-001-000	\$15,172.04	\$424.80	\$608.92	\$108.00
37	103-010-004-000	\$903.52	\$25.28	\$36.24	\$0.00
38	103-060-001-000	\$5,585.94	\$156.40	\$224.14	\$54.00
39	103-080-026-000	\$2,082.70	\$58.30	\$83.58	\$54.00

40	103-080-043-000	\$1,041.88	\$29.16	\$41.78	\$54.00
41	103-080-065-000	\$3,413.46	\$95.56	\$136.98	\$0.00
42	103-120-003-000	\$1,821.14	\$50.98	\$73.08	\$27.00
43	103-120-040-000	\$2,197.96	\$61.52	\$88.18	\$27.00
44	105-042-008-000	\$482.84	\$13.50	\$19.32	\$0.00
45	105-260-015-000	\$4,506.30	\$126.16	\$180.82	\$0.00
46	121-050-033-000	\$433.56	\$12.12	\$17.36	\$0.00
47	910-000-163-000	\$743.12	\$20.80	\$29.78	\$27.00
	<b>TOTALS</b>	<b>\$184,736.84</b>	<b>\$5,171.80</b>	<b>\$7,473.17</b>	<b>\$1,215.00</b>

**Note:** Figures represent current year values. Loss of revenue is permanent if land is taken into trust.