



SISKIYOU RESOURCE CONSERVATION DISTRICT

BOARD OF DIRECTORS

SPECIAL BOARD MEETING

MINUTES

THURSDAY, JUNE 26TH, 2025 – 7:00 P.M. IN PERSON OR TELECONFERENCE

Our Mission: *Identify conservation and watershed enhancement needs and offer assistance to landowners and resource managers to meet those needs through technical, financial and educational leadership.*

1. CALL TO ORDER: Meeting was called to order at 7:11 pm

- A. Establish Quorum
- B. Pledge of Allegiance
- C. Roll Call and Introductions – Board Members Present: Barry Brown, Peter Garaventa, Caroline Luiz, and Jeff Maddox; Staff present: Tamara Braden, Evan Senf.
- D. Agenda Adjustments & Approval - None
- E. Open Forum – None

2. OPEN SESSION BUSINESS: (DISCUSSION AND ACTION)

Tamara Braden to update the Board of Directors on Payroll Tax Arrears and phone meeting with IRS; discussion / action regarding options to make lump sum payment to pay down arrears prior to entering into payment arrangement – Tamara Braden informed the Board that the District received a letter the day of an appointment scheduled by the IRS Revenue Officer, Faith Neo. In the phone call, Tamara was informed that there is no option of any abatements for penalties and interest on payroll tax arrears. Furthermore, because of the nature of payroll taxes involving monies collected from employees and held in trust, if those monies are not paid, then the IRS will pursue the assets of all of those individuals involved in the decision-making process of the SRCD's finances. There are not options available for payment plans for accounts in arrears of over \$25,000. The SRCD is in arrears of approximately \$125,000. To satisfy the Trust Fund Balance and avoid the IRS coming after the assets of the Board of Directors, the SRCD must make a payment of at least \$65,000. Tamara informed the Board that she is expecting the retention from RCD Job # 34-12, as well as a payment from RCD Job # 44-12 in the coming week and would like permission to pay the IRS \$65,000 to satisfy the Trust Fund balance. Peter Garaventa motioned to approve the \$65,000 payment to the IRS, seconded by Barry Brown. Vote: 4-0-0-0

3. AGENDA ITEMS FOR NEXT MEETING: July 10th, 2025

- Update on IRS payroll tax issues

4. ADJOURN – Meeting was adjourned at 8:09 pm

Tamara Braden, District Bookkeeper

No Corrections ____ Corrected by Insertions _____

Approved _____ Date _____
Caroline Luiz, Board Chairman

Minutes are subject to change/correction when submitted for approval by the Board of Directors at the next regular meeting, and do not become official until all appropriate signatures are affixed.

PUBLIC RECORDS

All materials related to an open session item on the agenda that are distributed to the Board of Directors and which are not exempt from disclosure pursuant to the California Public Records Act, will be made available for public inspection at the time they are distributed to the Board of Directors through the District website: <https://www.siskiyoucd.com/meetings>. Public records may also be requested by directly contacting the District Manager at sisqrcd@sisqtel.net (recommended contact method) or 530-467-3975.