Certificate of Non-Foreign Status

Napa County, a Political Subdivision of the State of California ("**Seller**"), is the transferor of that certain real property located in Napa County, California, commonly known as APN 011-481-022; 044-140-006; 011-140-007 (Ptn.) and 011-140-055 (Ptn.) (the "**Property**"). Section 1445 of the Internal Revenue Code of 1986 (the "**Code**") provides that a transferee of a U.S. real property interest must withhold tax if the transferor is a foreign person. California Revenue and Taxation Code Section 18662 et. seq. contains similar provisions. To inform the transferee that withholding of tax will not be required in connection with the disposition of the Property pursuant to that certain Purchase and Sale Agreement No. 240259B dated as of March 6, 2024 by and between Seller and City of Calistoga, a general law city, or its nominee, the undersigned certifies the following on behalf of Seller:

1. Seller is not a foreign corporation, foreign partnership, foreign trust or foreign estate, as those terms are defined in the Code and the regulations promulgated thereunder;

2. Seller's U.S. employer identification number is 94-6000525; and

3. Seller's address is 1195 Third Street, Ste. 301, Napa, CA;

It is understood that this certificate may be disclosed to the Internal Revenue Service and California Franchise Tax Board and that any false statement contained herein could be punished by fine, imprisonment, or both.

Under penalties of perjury I declare that I have examined the foregoing certification and, to the best of my knowledge and belief, it is true, correct and complete, and I further declare that I have authority to sign this document on behalf of Seller.

DATE: July 17, 2024

SELLER:

Joelle Gallagher, Chair of the Board of Supervisors