



BOARD OF SUPERVISORS  
AGENDA LETTER

Agenda Number:

Clerk of the Board of Supervisors  
105 E. Anapamu Street, Suite 407  
Santa Barbara, CA 93101  
(805) 568-2240

Department Name: CEO  
Department No.: 012  
For Agenda Of: August 2, 2011  
Placement: Departmental  
Estimated Tme: 20 Minutes  
Continued Item: No  
If Yes, date from:  
Vote Required: Majority

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**TO:** Board of Supervisors  
**FROM:** Department Chandra L. Wallar, County Executive Officer *CW*  
Director(s)  
Contact Info: Michael W. Dyer, Fire Chief, 805.681.5507  
Dennis Bozanich, Assistant to the County Executive, 805.568.3100  
**SUBJECT:** Property Tax Exchange for the Annexation of Territory into the Santa Barbara County Fire Protection District, LAFCO Application 11-4

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**County Counsel Concurrence**

As to form: Yes

**Auditor-Controller Concurrence**

As to form: Yes

**Recommended Actions:**

- a. Adopt a joint resolution on behalf of the County and on behalf of the Santa Barbara County Fire Protection District approving a negotiated exchange of property tax revenues pertaining to the annexation of territory to the Santa Barbara County Fire Protection District; and
- b. Determine that the adoption of the resolution is not a project pursuant to the California Environmental Quality Act Guidelines section 15378(b)(4) because it involves governmental fiscal activities which do not involve any commitment to any specific project which may result in a potentially significant physical impact on the environment.

**Summary Text:**

On April 12, 2011, the Board of Supervisors, acting as the Board of Directors for the Santa Barbara County Fire Protection District, adopted a resolution to initiate the annexation of parcels into the Santa Barbara County Fire Protection District. Currently there are approximately 1,925 parcels located within the County, the majority of which are located within the Los Padres National Forest, that are not paying a portion of their property taxes to either a city that provides fire protection or a fire district to support fire services. Per Section 99 of the Revenue and Taxation Code, entities affected by the proposed annexation must adopt resolutions providing for a negotiated exchange of property tax revenues before the proposed annexation is forwarded to the Local Agency Formation Commission (LAFCO) for consideration. The attached resolution of negotiated tax exchange would reallocate a portion

(10.17239391%) of the property taxes generated by these parcels currently allocated to the County General Fund to the Santa Barbara County Fire Protection District.

**Performance Measure:**

N/A

**Fiscal and Facilities Impacts:**

Budgeted: No

**Fiscal Analysis:**

Narrative: The parcels proposed for annexation currently generate \$3,068,229 in property taxes, which is allocated as follows: \$2,265,717 (74%) to schools; \$740,351 (24%) to the County General Fund; and \$62,161 (2%) to special districts.

Per the attached resolution, the portion of the property tax allocation of the parcels included within the proposed annexation currently allocated to the County General Fund to be reallocated to the Santa Barbara County Fire Protection District will be 10.17239391 percent. In Fiscal Year 2011-12, this is approximately \$312,000. The methodology for determining this percentage is using the adjacent tax rate areas where the Fire District exists and applying that same percentage to the new annexed parcels.

**Staffing Impacts:**

**Special Instructions:**

The Clerk of the Board should send an executed copy of the resolution to Bob Braitman, Executive Officer of Santa Barbara County LAFCO and Rose Pueschel in the County Fire Department.

**Attachments:** JOINT RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF SANTA BARBARA ON BEHALF OF THE COUNTY AND ON BEHALF OF THE SANTA BARBARA COUNTY FIRE PROTECTION DISTRICT APPROVING A NEGOTIATED EXCHANGE OF PROPERTY TAX REVENUES PERTAINING TO THE ANNEXATION OF TERRITORY TO THE SANTA BARBARA COUNTY FIRE PROTECTION DISTRICT.

**Authored by:**

Michael W. Dyer

**cc:** Anne Rierson, Deputy County Counsel  
Bob Geis, Auditor-Controller