

BOARD OF SUPERVISORS  
OF THE COUNTY OF SANTA BARBARA

A RESOLUTION IN THE MATTER OF  
PROVIDING FOR A NEGOTIATED  
EXCHANGE OF PROPERTY TAX  
REVENUES PERTAINING TO THE CITY  
OF SOLVANG ANNEXATION TO THE  
SANTA BARBARA COUNTY FIRE  
PROTECTION DISTRICT (LAFCO 07-13)

Resolution No. \_\_\_\_\_

WHEREAS, on August 14, 2007, the Board of Supervisors adopted Resolution 07-236 to initiate proceedings for the annexation of the City of Solvang into the Santa Barbara County Fire Protection District; and,

WHEREAS, Section 99 of the Revenue and Taxation Code of the State of California provides that no change of jurisdictional boundaries shall become effective until each district and county whose service areas or service responsibilities would be altered by such change agree by resolution to a negotiated exchange of property tax revenue; and

WHEREAS, the City of Solvang (City) and the County of Santa Barbara (COUNTY) have negotiated and reached a mutually acceptable agreement for an exchange of property tax revenue for the proposed annexation, which is commonly referred to as the City of Solvang

NOW, THEREFORE, BE IT RESOLVED that the Board of Supervisors of the County of Santa Barbara approves and adopts the following formula for the exchange of property tax revenue from the subject property:

1. Definitions:

a. "Annexation" shall mean annexing the territory within the City of Solvang into the Santa Barbara County Fire Protection District.

b. "Completion of Annexation" shall mean the recordation by LAFCO of a certificate of completion and the filing by LAFCO with the State Board of Equalization and the Santa Barbara County Assessor a statement of boundary change pursuant to Government Code Section 54900 et seq. for this Annexation.

c. "Property tax revenue" shall include the base property tax revenue and the property tax increment.

2. The Auditor-Controller of Santa Barbara County shall allocate and pay directly to the Santa Barbara County Fire Protection District a portion of the property tax revenue generated

from the parcels making up the City Of Solvang Annexation to the Santa Barbara County Fire Protection District as expressed in LAFCO Proposal 07-0013, which otherwise would be allocated to the City of Solvang General Fund.

3. The portion of the property tax allocated to the Santa Barbara County Fire Protection District shall be equal to 49.13933770 percent of the amount of property tax allocated to the City of Solvang in each of the parcels included in the Annexation.

4. The change in the allocation of property taxes to the County Fire Protection District will commence the first full fiscal year for which the change in property tax allocation specified by this resolution and the corresponding adjustments to affected tax rate allocation system becomes effective as specified by the State Board of Equalization in accordance with Government Code Section 54902. At the time of adoption of this resolution, that is anticipated to be fiscal year 2008-2009.

PASSED AND ADOPTED by the Board of Supervisors of the County of Santa Barbara, State of California, this \_\_\_ day of November 2007, by the following vote:

AYES:

NOS:

ABSTAIN:

ABSENT:

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Brooks Firestone, Chair  
Board of Supervisors  
County of Santa Barbara

ATTEST:

Michael F. Brown  
Clerk of the Board

By: \_\_\_\_\_  
Deputy Clerk

APPROVED AS TO FORM:

Stephen Shane Stark  
County Counsel

By: \_\_\_\_\_

APPROVED AS TO FORM:

Robert W. Geis CPA  
Auditor-Controller

By: \_\_\_\_\_