

**RESOLUTION OF THE BOARD OF SUPERVISORS
COUNTY OF SANTA BARBARA, STATE OF CALIFORNIA**

A RESOLUTION PROVIDING FOR A
NEGOTIATED EXCHANGE OF PROPERTY TAX
REVENUES PERTAINING TO THE SUMMIT VIEW
HOMES REORGANIZATION (LAFCO #14-1), AN
ANNEXATION TO THE CITY OF LOMPOC,
ANNEXATION TO THE MISSION HILLS
COMMUNITY SERVICES DISTRICT,
DETACHMENT FROM THE SANTA BARBARA
COUNTY FIRE PROTECTION DISTRICT AND
DETACHMENT FROM THE MOSQUITO AND
VECTOR MANAGEMENT DISTRICT OF SANTA
BARBARA COUNTY

RESOLUTION NO. _____

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 city and county whose service areas or service responsibilities would be altered by such change agree by resolution to a negotiated exchange of property tax revenues; and

WHEREAS, the City of Lompoc (CITY) and the County of Santa Barbara (COUNTY) have negotiated and reached a mutually acceptable agreement for an exchange of property tax revenues for the purpose of the proposed reorganization known as LAFCO Proposal #14-1, which is also commonly referred to as the Summit View Homes Reorganization.

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 revenues from the subject property:

1. Definitions:
 - a. "Reorganization" shall mean the recordation by LAFCO of a Certification of Completion and the filing by LAFCO, with the State Board of Equalization, Santa Barbara County Assessor, and Santa Barbara County Auditor, of a statement of boundary change pursuant to Government Code Section 57200 et seq., annexing the unincorporated area to the City of Lompoc.
 - b. "Property Tax Revenues" shall include the base property tax revenue and the future property tax increment.
2. The Auditor-Controller of Santa Barbara County shall allocate and pay directly to the CITY and the COUNTY General Fund those portions of the Property Tax Revenues generated from the parcels making up the Summit View Homes Reorganization area as expressed in LAFCO Proposal #14-1, which otherwise would be allocated 14.05672525% to the Santa Barbara County Fire Protection District and

0.02215189% to the Mosquito and Vector Management District of Santa Barbara County. The CITY's future share of the allocation will be equal to 11.0 percent of Property Tax Revenues generated by these parcels and the COUNTY General Fund's existing allocation percentage will be adjusted for the difference. The allocation percentages of taxing entities not included in this Reorganization are not affected.

- 3. Payment to the CITY and COUNTY General Fund will commence the first full fiscal year for which the change in property tax allocation specified by this resolution and corresponding adjustments to affected tax rate allocation system becomes effective as specified by the State Board of Equalization in accordance with Government Code 54902. At the time of this resolution, that is anticipated to be fiscal year 2016-17.
- 4. Should LAFCO include any additional parcels to this proposal prior to its recordation, the same allocated percentage as set forth in paragraph 2, above, shall apply.
- 5. The COUNTY agrees to accept the negotiated exchange of property tax revenues described above.

PASSED AND ADOPTED by the Board of Supervisors of the County of Santa Barbara, this _____ day of October 2014.

AYES:
 NOS:
 ABSTAIN:
 ABSENT:

 Steve Lavagnino, Chair,
 Board of Supervisors
 County of Santa Barbara

ATTEST:
 Mona Miyasato,
 Clerk of the Board

By: _____
 Deputy Clerk

APPROVED AS TO FORM:
 Michael Ghizzoni,
 County Counsel

APPROVED AS TO FORM:
 Robert W. Geis,
 Auditor-Controller

By: _____
 Anne Rierson,
 Senior Deputy County Counsel

By: _____