

**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 GUADALUPE 4146 ELEVENTH STREET REORGANIZATION (LAFCO #22-03), AN ANNEXATION TO THE CITY OF GUADALUPE, GUADALUPE LIGHTING DISTRICT AND DETACHMENT FROM THE SANTA BARBARA COUNTY FIRE PROTECTION DISTRICT, MOSQUITO AND VECTOR MANAGEMENT DISTRICT OF SANTA BARBARA COUNTY, AND COUNTY SERVICE AREA 32

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 Guadalupe (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 #22-03, which is also commonly referred to as the 4146 Eleventh Street Reorganization; and

WHEREAS, the Board of Supervisors is adopting this resolution on behalf of the COUNTY, the Santa Barbara County Fire Protection District, the Mosquito and Vector Management District of Santa Barbara County, and County Service Area 32.

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 California Department of Tax and Fee Administration, 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 Guadalupe.
 - 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 Guadalupe Lighting District those portions of the Property Tax Revenues generated from the portion of the parcel making up the 4146 Eleventh Street Reorganization area as expressed in LAFCO Proposal #22-03, which otherwise would be allocated 14.95629375% to the Santa

Attachment B

Barbara County Fire Protection District, 0.01631322% to the Santa Barbara Mosquito and Vector District, and 10.137525720% to the County General Fund. The CITY's future share of the allocation will be equal to 20.75655086% of Property Tax Revenues generated by the portion of the parcel, the Guadalupe Lighting District's future share of the allocation will be equal to 4.35358183%, 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 California Department of Tax and Fee Administration in accordance with Government Code 54902. At the time of this resolution, that is anticipated to be fiscal year 2023-24.
4. If LAFCO includes any additional parcels related to the subject parcels to this proposal prior to the recordation of the subject annexation, then the same allocated percentage as set forth in Paragraph 2, above, shall apply.
5. County agrees to accept the negotiated exchange of property tax revenues described above solely for the subject reorganization.
6. Gann Appropriations Limit: California Constitution Article XIII B Government Spending Limit (Gann Appropriations): As a result of the property tax transfer from the County and the Santa Barbara County Fire Protection District and the Mosquito and Vector Management District of Santa Barbara County to the City of Guadalupe and the Guadalupe Lighting District, commencing 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 become effective the appropriations limit for the Santa Barbara County Fire Protection District shall be decreased by \$0, and the appropriations limit for the Mosquito and Vector Management District of Santa Barbara County shall be decreased by \$0, and the appropriations limit for the City of Guadalupe shall be increased by \$0, Guadalupe Lighting District by \$0 and the appropriations limit for the County of Santa Barbara shall be decreased by \$0.

PASSED AND ADOPTED by the Board of Supervisors of the County of Santa Barbara, this 24th day of May, 2022.

AYES:

NOS:

ABSTAIN:

ABSENT:

Joan Hartmann, Chair,
Board of Supervisors
County of Santa Barbara

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ATTEST:
Mona Miyasato,
Clerk of the Board

By: _____
Deputy Clerk

APPROVED AS TO FORM:
Rachel Van Mullem,
County Counsel

DocuSigned by:
Anne Kierson
67B28549186B426
By: _____
Deputy County Counsel

APPROVED AS TO FORM:
Betsy Schaffer, CPA,
Auditor-Controller

DocuSigned by:
C. Ed. Schaffer
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By: _____
Deputy