

# ATTACHMENT E

BOARD OF SUPERVISORS  
OF THE COUNTY OF SANTA BARBARA

RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF SANTA BARBARA APPROVING A TRANSFER OF A PORTION OF ITS PROPERTY TAX REVENUES TO THE SANTA BARBARA COUNTY FIRE PROTECTION DISTRICT

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

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**WHEREAS**, Section 99.02 of the Revenue and Taxation Code of the State of California provides that any local agency may, by the adoption of a resolution of its governing body or governing board, determine to transfer any portion of its property tax revenues that is allocable to one or more tax rate areas within the local agency to one or more other local agencies having the same tax rate area or tax rate areas; and

**WHEREAS**, the County of Santa Barbara (County) and the Santa Barbara County Fire Protection District (District) share certain tax rate areas, and pursuant to the provisions of Section 99.02 of the Revenue and Taxation Code the County can transfer property tax revenue to the District; and

**WHEREAS**, prior to the adoption or approval of this Resolution by the Board, the County and the District held a public hearing to consider the effect of the proposed transfer on fees, charges, assessments, taxes or other revenues; and

**WHEREAS**, the Board wishes to transfer a portion of the County's property tax revenues to the District; and

**WHEREAS**, the Board determines that revenues are available for this purpose; and

**WHEREAS**, the transfer will not result in any increase in the ratio between the amount of revenues of the transferring agency that are generated by regulatory licenses, use charges, user fees, or assessments and the amount of revenues of the County used to finance services provided by the County; and

**WHEREAS**, the transfer will not impair the ability of the County to provide existing services; and

**WHEREAS**, the transfer will not result in a reduction of property tax revenues to school entities.

**NOW, THEREFORE, BE IT RESOLVED AND ORDERED** by the Board of Supervisors of the County of Santa Barbara that:

1. All of the above recitations are true and correct.
2. The County determines to transfer property tax revenues to the District as follows:

The Auditor-Controller of the County shall allocate and pay directly to the District property taxes (base property taxes and the property tax increment) which otherwise would have been allocated to the County General Fund from those tax rate areas shared by the County General Fund and the District as follows:

- a) In FY 2012-13 only, an amount of \$5.9 million which raises the District's share of the allocable taxes from all tax rate areas in the District from approximately 12% to 14%.
  - b) For FY 2013-14 and each fiscal year thereafter, an amount, not to exceed 16% of the allocable taxes from all the tax rate areas in the District, equal to \$5.9 million plus the sum of 20% of the property tax increments allocable to the General Fund each year beginning FY 2013-14.
  - c) The District's share of property taxes shall remain at 16% in years subsequent to the first year in which the amount equals 16% of the allocable taxes from all the tax rate areas in the District.
  - d) The sharing of property taxes, including but not limited to the contribution of property taxes as well as the receipt of property taxes in the form of pass-through payments, residual distributions from Redevelopment Property Tax Trust Funds and distributions of other moneys, as required by the Redevelopment Dissolution Act (Part 1.85 of Division 24 of the CA Health & Safety Code, commencing with Section 34170) shall be as follows:
    - i. For fiscal years up to and including the first year in which the District's share of property taxes reaches 16%, the District's basis for sharing property taxes will not include those additional property taxes received under this resolution.
    - ii. In years subsequent to the first year in which the amount equals 16% of the allocable taxes from all the tax rate areas in the District, the District's basis for sharing property taxes will include those additional property taxes received under this resolution.
3. The Board of Supervisors concurs with the proposed transfer of property tax revenue, and hereby notifies the Auditor-Controller of the approved transfer.
  4. The property tax transfer described above is effective beginning FY 2012-13, which commences July 1, 2012.

**PASSED AND ADOPTED** by the Board of Supervisors of the County of Santa Barbara, State of California, this \_\_\_\_ day of May, 2012 by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:


\_\_\_\_\_  
Chair, Board of Supervisors

ATTEST:  
CHANDRA L. WALLAR  
CLERK OF THE BOARD

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

Approved as to Form:  
DENNIS MARSHALL  
COUNTY COUNSEL

Approved as to Accounting Form:  
ROBERT W. GEIS  
AUDITOR-CONTROLLER

By: 

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