

**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 806 TORO CANYON (LAFCO  
#22-04), AN ANNEXATION TO THE MONTECITO  
WATER DISTRICT

RESOLUTION NO. 22-162

WHEREAS, Section 99 of the Revenue and Taxation Code of the State of California provides for exchanges of property tax revenues for annexations; and

WHEREAS, the 806 Toro Canyon Annexation, (LAFCO #22-04), will result in a special district (the Montecito Water District) providing one or more services to an area where such services have not been previously provided by any local agency, and in such case, Section 99.01 of the Revenue and Taxation Code provides that such special district and each local agency that receives an apportionment of property tax revenue from the area shall be considered local agencies whose service area or service responsibility will be altered by the jurisdictional change; and

WHEREAS, Section 99.01(a)(3) provides that notwithstanding the provisions of Section 99(b)(5), any special district affected by the jurisdictional change may negotiate on its own behalf, if it so chooses; and

WHEREAS, Section 99.01(a)(4) provides that if a special district involved in the negotiation (other than the district which will provide one or more services to the area where those services have not been previously provided) fails to adopt a resolution providing for the exchange of property tax revenue, the board of supervisors of the county shall determine the exchange of property tax revenue for that special district; and

WHEREAS, no special district (other than the Montecito Water District) affected by the annexation has chosen to negotiate on its own behalf or adopted a resolution providing an exchange of property tax revenue for this annexation; and

WHEREAS, the Montecito Water District and the County of Santa Barbara (COUNTY) have reached a mutually acceptable agreement for a 0% exchange of property tax revenues for the purpose of the proposed annexation known as LAFCO Proposal #22-04, which is also commonly referred to as 806 Toro Canyon; and

WHEREAS, the Board of Supervisors is adopting this resolution on behalf of the COUNTY and the special districts that receive a percentage of property taxes from the parcel as determined by the COUNTY Auditor-Controller; and

WHEREAS, there will be no property tax exchange pursuant to Sections 99.01 and 99 of the Revenue and Taxation Code for this annexation.

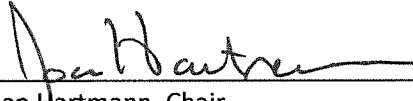
Attachment B

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. "Annexation" 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 parcel with APN 155-040-023 to the Montecito Water District.
  - b. "Property Tax Revenues" shall include the base property tax revenue and the future property tax increment.
2. Montecito Water District's future share of the allocation will be equal to 0% of Property Tax Revenues generated by the parcel. The allocation percentages of the other taxing entities are not affected.
3. 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.
4. County agrees to accept the 0% negotiated exchange of property tax revenues described above solely for the subject annexation.

PASSED AND ADOPTED by the Board of Supervisors of the County of Santa Barbara, this 12<sup>th</sup> day of June, 2022.

AYES: Supervisors Williams, Hart, Hartmann, Nelson, and Lavagnino  
NOS: None  
ABSTAIN: None  
ABSENT: None

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

ATTEST:  
Mona Miyasato,  
Clerk of the Board

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

Attachment B

APPROVED AS TO FORM:  
Rachel Van Mullem,  
County Counsel

DocuSigned by:  
*Anne Rierson*  
By: \_\_\_\_\_  
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Deputy County Counsel

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

DocuSigned by:  
*Robert Eis*  
By: \_\_\_\_\_  
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Deputy