

RESOLUTION NO. _____

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF SANTA BARBARA IN THE MATTER OF PROVIDING FOR A NEGOTIATED EXCHANGE OF PROPERTY TAX REVENUES PERTAINING TO THE LENGSFELDER REORGANIZATION, A DETACHMENT FROM THE CITY OF SANTA BARBARA AND ANNEXATION TO THE SANTA BARBARA COUNTY FIRE PROTECTION DISTRICT

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 revenue; and

WHEREAS, the City of Santa Barbara (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 reorganization which is commonly referred to as the Lengsfelder 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 revenue from the subject property:

1. Definitions:

a. "Reorganization" 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 of a statement of boundary change pursuant to Government Code Section 54900 et seq., annexing the area to the City of Santa Barbara.

b. "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 County Fire Protection District, Mission County Lighting District, and County General Fund portions of the property tax revenue from the Lengsfelder Reorganization area which otherwise would be allocated to the City of Santa Barbara. The allocated portion to the County Fire Protection District shall be that equal to 9.52553844 percent, the allocated portion to the Mission County Lighting District shall be equal to 0.18638291, and any shortfall or overage shall be allocated from/to the COUNTY General Fund. County Service Area 32 will not be allocated a portion. The Auditor Controller of Santa Barbara shall place the area of reorganization into tax rate area 86019.

3. Payment 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 2007-08.

4. Should LAFCO include any additional parcels to this proposal prior its recordation, the same allocated percentage as set forth in paragraph 2 above shall apply.

PASSED AND ADOPTED by the Board of Supervisors of the County of Santa Barbara, State of California, this _____ day of _____ 2006, by the following vote:

AYES:

NOS:

ABSTAIN:

ABSENT:

Joni Gray, Chair
Board of Supervisors
County of Santa Barbara

ATTEST:
CLERK OF THE BOARD

By: _____
Deputy Clerk

APPROVED AS TO FORM:
COUNTY COUNSEL

By: _____

APPROVED AS TO FORM:
AUDITOR-CONTROLLER

By: _____