

**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 SANTA BARBARA 726 NORTH LA CUMBRE REORGANIZATION (LAFCO #19-03), AN ANNEXATION TO THE CITY OF SANTA BARBARA, AND DETACHMENT FROM THE SANTA BARBARA COUNTY FIRE PROTECTION DISTRICT, GOLETA WATER DISTRICT 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 Santa Barbara (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 #19-03, which is also commonly referred to as the Santa Barbara North La Cumbre Reorganization; and

WHEREAS, the Board of Supervisors is adopting this resolution on behalf of the COUNTY, the Santa Barbara County Fire Protection District, the Goleta Water District 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 Santa Barbara.
 - 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 726 North La Cumbre Reorganization area as expressed in LAFCO Proposal #19-03, which otherwise would be allocated 19.99243467% to the Santa Barbara County Fire Protection District. The CITY's future share of the allocation will be equal to

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12.46538121% 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 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 2022-23.
- 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 Goleta Water District to the City of Santa Barbara, 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 \$2,219, and the appropriations limit for the Goleta Water District shall be decreased by \$0, and the appropriations limit for the City of Santa Barbara shall be increased by \$1,384, and the appropriations limit for the County of Santa Barbara shall be increased by \$836.

PASSED AND ADOPTED by the Board of Supervisors of the County of Santa Barbara, this 12th day of January, 2021.

- AYES:
- NOS:
- ABSTAIN:
- ABSENT:

Bob Nelson, Chair,
Board of Supervisors
County of Santa Barbara

ATTEST:
Mona Miyasato,
Clerk of the Board

By: _____
Deputy Clerk

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APPROVED AS TO FORM:
Michael Ghizzoni,
County Counsel

By: 
Deputy County Counsel

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

By: 
Digitally signed by C. Edwin Price, Jr.
Date: 2020.12.23 09:30:01 -08'00'