

BOARD OF SUPERVISORS  
OF THE COUNTY OF SANTA BARBARA

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 ENOS RANCHOS REORGANIZATION, AN ANNEXATION TO THE CITY OF SANTA MARIA AND DETACHMENT FROM THE SANTA BARBARA COUNTY FIRE PROTECTION DISTRICT AND MOSQUITO AND VECTOR MANAGEMENT DISTRICT

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

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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 Maria (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 Enos Ranchos 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 Maria.

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 CITY and the COUNTY General Fund those portions of the property tax

revenue generated from the parcels making up the Enos Ranchos Reorganization area as expressed in LAFCO Proposal 08-004, which otherwise would be allocated to the Santa Barbara County Fire Protection District. The CITY's future share of the allocation shall be that equal to 11.90126025 percent of taxes generated by these parcels with any shortfall or overage being allocated from/to the COUNTY General Fund.

3. The Auditor-Controller of Santa Barbara County shall allocate and pay directly to the COUNTY General Fund those portions of the property tax revenue generated from the parcels making up the Enos Ranchos Reorganization area as expressed in LAFCO Proposal 08-004, which otherwise would be allocated to the Mosquito and Vector Management District. The COUNTY's future share of the allocation shall be that equal to .01858935 percent of taxes generated by these parcels with any shortfall or overage being allocated from/to the COUNTY General Fund.

4. Payment to 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 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 2009-10.

5. 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 17<sup>th</sup> day of June 2008, by the following vote:

- AYES:
- NOES:
- ABSENT:
- ABSTAIN:

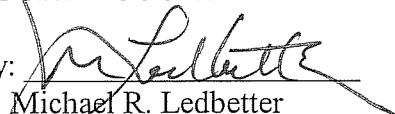
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Chair, Board of Supervisors  
County of Santa Barbara

ATTEST:  
MICHAEL F. BROWN  
CLERK OF THE BOARD

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

Approved as to Form:  
DANIEL WALLACE  
COUNTY COUNSEL

Approved as to Form:  
ROBERT W. GEIS,  
Auditor -Controller

By:   
Michael R. Ledbetter  
Deputy County Counsel

By: 