

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 GOWING REORGANIZATION: ANNEXATION TO THE CITY OF GUADALUPE AND DETACHMENT FROM THE SANTA BARBARA COUNTY FIRE PROTECTION DISTRICT (LAFCO 07-10)

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 district 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 Guadalupe (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 Gowing 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 a statement of boundary change pursuant to Government Code Section 54900 et seq., annexing the area to the City of Guadalupe and detaching it from the Santa Barbara County Fire Protection District.

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 portions of the property tax revenue from the Gowing Reorganization area, LAFCO Proposal 07-10, which otherwise would be allocated to the Santa Barbara County Fire Protection District. The allocated portion to the CITY shall be equal to 9.85418930 percent with any shortfall or overage being allocated from/to the COUNTY General Fund.

3. 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 2008-2009.

PASSED AND ADOPTED by the Board of Supervisors of the County of Santa Barbara, State of California, this 14<sup>th</sup> day of August 2007, by the following vote:

AYES:

NOS:

ABSTAIN:

ABSENT:

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Brooks Firestone, 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: \_\_\_\_\_