

Attachment

A

BOARD OF SUPERVISORS
OF THE COUNTY OF SANTA BARBARA

JOINT RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF SANTA BARBARA ON BEHALF OF THE COUNTY AND ON BEHALF OF THE SANTA BARBARA COUNTY FIRE PROTECTION DISTRICT APPROVING A NEGOTIATED EXCHANGE OF PROPERTY TAX REVENUES PERTAINING TO THE ANNEXATION OF TERRITORY TO THE SANTA BARBARA COUNTY FIRE PROTECTION DISTRICT (remaining county area)

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 the local agencies included in the property tax revenue exchange negotiation present resolutions agreeing to accept the exchange of property tax revenues; and

WHEREAS, the Board of Supervisors of the County of Santa Barbara (County), on behalf of the Santa Barbara County Fire Protection District (District) and the County has negotiated and reached a mutually acceptable agreement for an exchange of property tax revenue for the proposed annexation.

NOW, THEREFORE, BE IT RESOLVED that the Board of Supervisors of the County of Santa Barbara, acting on behalf of the County and the District, approves, adopts, and agrees to the following formula for the exchange of property tax revenue from the subject property:

1. Definitions:

a. "Annexation" shall mean the recordation by LAFCO of a certificate of completion and the filing by LAFCO with the State Board of Equalization and the County Assessor and County Auditor-Controller of a statement of boundary change pursuant to Government Code Section 54900 et seq., annexing the area to the District.

b. "Property tax revenue" shall include the base property tax revenue and the property tax increment.

2. The Auditor-Controller of the County shall allocate and pay directly to the District those portions of the property tax revenue generated from the parcels annexed to the District as expressed in LAFCO Proposal 11-4, which otherwise would be allocated to the County General Fund. The District's future share of the allocation shall be that equal to 10.17239391 percent of taxes generated by these parcels.

3. Payment to the 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 become 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 2012-13.

4. Should LAFCO include any additional parcels to this proposal prior to 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, on behalf of the County of Santa Barbara and on behalf of the Santa Barbara County Fire Protection District, this Second day of August, 2011 by the following vote:

AYES:
NOES:
ABSENT:
ABSTAIN:

Chair, Board of Supervisors

ATTEST:
CHANDRA L. WALLAR
CLERK OF THE BOARD

By _____
Deputy Clerk

Approved as to Form:
DENNIS MARSHALL
COUNTY COUNSEL

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

By: _____
Deputy County Counsel

By: _____