

Attachment A

RESOLUTION OF THE BOARD OF SUPERVISORS OF THE
COUNTY OF SANTA BARBARA, STATE OF CALIFORNIA

IN THE MATTER OF ESTABLISHING)
THE PROPERTY TAX RATES AND)
LEVYING TAXES FOR THE TAXING)
AGENCIES IN THE COUNTY OF SANTA) RESOLUTION NO. 25-
BARBARA FOR FISCAL YEAR 2025-26)

WHEREAS, the Board of Supervisors is required by Government Code Section 29100 to adopt the rates of taxes on the Secured Roll on or before October 3 of each year; and

WHEREAS, the Board of Supervisors is required by Government Code Section 29101 to levy the taxes upon the taxable property of the county in specific sums in terms of the rates so adopted; and

WHEREAS, the Board of Supervisors may adopt the tax rates of the Special Districts which are governed by said Board, and by reason of Government Code Section 29102, the authority of the Board with respect to the adopting of tax rates has applicability to the School Districts and to Special Districts or zones or improvement districts thereof which are not under the supervision and control of the Board of Supervisors; and

WHEREAS, the various cities in the County of Santa Barbara have requested, as authorized by law, for the County Auditor-Controller to compute the necessary tax rate to be levied; and

WHEREAS, pursuant to Education Code Section 15250 the Board of Supervisors of the county, the superintendent of schools of which has jurisdiction over any district within Santa Barbara County, shall annually at the time of making the levy of taxes for County purposes, levy a tax for that year upon the property in the district for the interest and redemption of all outstanding bonds of the district; and the tax shall not be less than sufficient to pay the interest on the bonds as it becomes due and to provide a sinking fund for the payment of the principal on or before maturity and may include an allowance for

an annual reserve, established for the purpose of avoiding fluctuating tax levies; and the tax shall be sufficient to provide funds for the payment of the interest on the bonds as it becomes due and also any part of the principal and interest that is to become due before the proceeds of a tax levied at the time for making the next general tax levy may be made available for the payment of the principal and interest; and

WHEREAS, pursuant to Revenue and Taxation Code Sections 100, 100.01, 100.11, 755, 756 and other such applicable laws, the County is authorized to levy the Unitary Tax and Pipeline Rights-of-Way Tax within Santa Barbara County; and

WHEREAS, the County Auditor-Controller has calculated the several tax rates for the Board's action pursuant to his responsibility under Government Code Section 29103; and

WHEREAS, pursuant to Revenue and Taxation Code Sections 93 and 2151, the Board is authorized to adopt and levy the rate of taxation for all taxing entities within the County of Santa Barbara including ad valorem taxes for voter-approved bonded indebtedness;

NOW, THEREFORE, BE IT HEREBY ORDERED AND RESOLVED by the Board of Supervisors of the County of Santa Barbara, acting as the governing body of the County of Santa Barbara, that:

Pursuant to all applicable laws stated above, and such other laws as may authorize same, and where appropriate in accordance with elections held at which a special tax and/or bonds were authorized in and for the taxing entities listed on the attached schedule "Santa Barbara County Comparative Tax Rates Fiscal Year 2025-26", the rates of tax on the Secured Roll are hereby adopted and levied as stated in the column entitled "Current Year Secured Rate" for the respective taxing entity or countywide tax noted on the attached schedule.

BE IT FURTHER RESOLVED, that this Board finds and determines that all proceedings of this Board, and all actions of the County Auditor-Controller, with respect to the matters stated hereinabove have been conducted and carried out duly in compliance with all applicable laws, and are hereby ratified and approved.

PASSED, APPROVED AND ADOPTED by the Board of Supervisors of the County of Santa Barbara, this 26th day of August, 2025 by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

LAURA CAPPS, CHAIR
BOARD OF SUPERVISORS
COUNTY OF SANTA BARBARA

ATTEST:
MONA MIYASATO
COUNTY EXECUTIVE OFFICER
CLERK OF THE BOARD

By: _____
Deputy Clerk of the Board

APPROVED AS TO FORM:

RACHEL VAN MULLEM
COUNTY COUNSEL

APPROVED AS TO
ACCOUNTING FORM:
BETSY M. SCHAFFER, CPA
AUDITOR-CONTROLLER

By: _____
Deputy County Counsel

By: _____
Deputy Auditor-Controller