



## Legislation Details

---

**File #:** 12-00215      **Version:** 3  
**Type:** Agenda Item      **Status:** Passed  
**File created:**      **In control:** BOARD OF SUPERVISORS  
**On agenda:** 5/22/2012      **Final action:** 5/22/2012  
**Title:** HEARING - Consider recommendations regarding a Tax Transfer Resolution between the County of Santa Barbara and the Santa Barbara County Fire Protection District, as follows: (EST. TIME: 1 HR.)

a) Consider and confirm Board policy that the Santa Barbara County Fire Protection District funding is to equal 16 or 17% of the allocable taxes from all tax rate areas in the District and the Board has determined that a tax transfer is the best way to achieve that policy;

b) Consider and adopt proposed findings as required by Revenue and Taxation Code Section 99.02 (f);

c) Adopt one of the attached Resolutions which directs the Auditor-Controller of the County to allocate and pay directly to the Santa Barbara County Fire Protection District (District) property taxes, base property taxes and the property tax increment, which otherwise would have been allocated to the County General Fund from those tax rate areas shared by the County General Fund and the District under the Revenue and Taxation Code Section 99.02, as follows:

i) In Fiscal Year 2012/2013 only, an amount of \$5.9 million which raises the District's share of the allocable taxes from all tax rate areas in the District from approximately 12% to 14%;

ii) In Fiscal Year 2013/2014 and each Fiscal Year thereafter, an amount, not to exceed 16 or 17% of the allocable taxes from all the tax rate areas in the District, equal to \$5.9 million plus the sum of 20 or 25% of the property tax increments allocable to the General Fund each year beginning Fiscal Year 2013/2014;

iii) The District's share of property taxes shall remain at 16 or 17% in years subsequent to the first year in which the amount equals 16 or 17% of the allocable taxes from all the tax rate areas in the District; and

iv) The sharing of property taxes, including but not limited to the contribution of property taxes as well as the receipt of property taxes in the form of pass-through payments, residual distributions from Redevelopment Property Tax Trust Funds and distributions of other moneys, as required by the Redevelopment Dissolution Act, Part 1.85 of Division 24 of the CA Health & Safety Code, commencing with Section 34170, shall be as follows:

1) For Fiscal Years up to and including the first year in which the District's share of property taxes reaches 16 or 17%, the District's basis for sharing property taxes will not include those additional property taxes received under this Resolution; and

2) In years subsequent to the first year in which the amount equals 16 or 17% of the allocable taxes from all the tax rate areas in the District, the District's basis for sharing property taxes will include those additional property taxes received under this Resolution;

d) Approve and authorize the Chair to execute one of the Agreements to match the Resolution selected, decreasing the Gann appropriations limit for the County and increasing the Gann appropriations limit for the District;

Acting as the Board of Directors, Santa Barbara County Fire Protection District:

e) Accept the property tax transfer as adopted by the Santa Barbara County Board of Supervisors Resolution referenced above; and

f) Approve and authorize the Chair to execute one of the Agreements to match the Resolution selected, decreasing the Gann appropriations limit for the County and increasing the Gann appropriations limit for the District.

COUNTY EXECUTIVE OFFICER'S RECOMMENDATION: POLICY

**Sponsors:** COUNTY EXECUTIVE OFFICE

**Indexes:**

**Code sections:**

**Attachments:** 1. Board Letter, 2. Presentation, 3. Revised Presentation 3/13/12, 4. Board Letter 5/1/12, 5. Attachment A – Proposed Revenue and Taxation Code 99.02 (f) Findings, 6. Attachment B – Fire Tax Transfer Calculation Illustration at 20%, 7. Attachment C – Fire Tax Transfer Calculations Illustration at 25%, 8. Attachment D – Public Notice of Hearing, 9. Attachment E – Tax Transfer Resolution with base plus 20% increment to 16%, 10. Attachment F – Tax Transfer Resolution with base plus 25% increment to 16%, 11. Attachment G – Tax Transfer Resolution with base plus 20% increment to 17%, 12. Attachment H – Tax Transfer Resolution with base plus 25% increment to 17%, 13. Attachment I – Gann Appropriations Limit Agreement for 16%, 14. Attachment J – Gann Appropriations Limit Agreement for 17%, 15. Presentation 5/1/12, 16. Presentation 5/22/12, 17. Public Comment - Mission Canyon Association

Date	Ver.	Action By	Action	Result
5/22/2012	3	BOARD OF SUPERVISORS	Acted on as follows:	Pass
5/22/2012	3	BOARD OF SUPERVISORS	Acted on as follows:	Pass
5/1/2012	2	BOARD OF SUPERVISORS	Continued, as follows:	Pass
3/13/2012	1	BOARD OF SUPERVISORS	Acted on as follows:	Pass