RESOLUTION OF THE BOARD OF SUPERVISORS
OF THE COUNTY OF VENTURA ADOPTING AND
APPROVING THE EXCHANGE OF PROPERTY TAX
REVENUES FOR FUTURE JURISDICTIONAL
CHANGES AFFECTING SPECIAL DISTRICTS
WITHIN VENTURA COUNTY

WHEREAS, Section 99 of the Revenue and Taxation Code (added by Stats. 1979, Ch. 282) requires that prior to filing a request for any jurisdictional change with LAFCO, all agencies whose service areas or service responsibilities would be altered by such change shall determine the amount of property tax revenues to be exchanged between and among such affected agencies; and

WHEREAS, it is specified that such jurisdictional change shall become effective only after each affected county and city agrees by resolution to accept a negotiated exchange of property tax revenues; and

WHEREAS, in the event a jurisdictional change affects the service area or service responsibility of one or more special districts, the Board of Supervisors of the county in which such districts are located shall negotiate any exchange of property tax revenues on behalf of the district; and

WHEREAS, the adopting agencies shall notify the County Auditor who shall adjust the amount of property tax revenue determined for each local agency whose service area or service responsibility would be altered by such jurisdictional change.

NOW, THEREFORE, BE IT RESOLVED, DETERMINED AND ORDERED as follows:

- (1) For future jurisdictional changes affecting the special districts identified in Exhibit A, attached hereto and by reference made a part thereof, there shall be no exchange of property tax revenues (except as provided for in sections 2, 3 and 4 below).
- (2) This resolution shall not apply to special district jurisdictional changes which occur as part of a reorganization proceeding which involves city jurisdictional changes; in the event a reorganization concurrently affects the service area or responsibility of one or more of the cities within Ventura County and one or more special districts, each affected city and the county will agree by resolution to a negotiated exchange of property tax revenues.
- (3) The intent of this resolution is to provide a general rule for exchange of property tax revenues for jurisdictional changes affecting special districts; in the event a future jurisdictional change affecting a special district should be accompanied by an exchange of property tax revenues, the Board of Supervisors may by separate and subsequent resolution adopt and approve such exchange of property tax revenues.
- (4) In the case of a detachment of territory from a special district (which is not a part of a city reorganization proceeding), or in the case of the dissolution of a special district, the special districts' share of property tax revenue shall be transferred to the General Fund of the County of Ventura.
- (5) An executed copy of this resolution shall be submitted to the County Auditor-Controller who shall make the appropriate adjustments as provided in subdivision (a) of Section 99 of the Revenue and Taxation Code.

(6) An executed copy of this resolution shall be submitted to the Ventura Local Agency Formation Commission.

COUNTY OF VENTURA

Chairman, Board of Supervisors Date

ATTEST:

ROBERT L. HAMM, County Clerk County of Ventura, State of California and ex officio Clerk of the Board of Supervisors thereof.

By <u>face Stell</u> Deputy Clerk

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EXHIBIT A

Antelope Valley - East Kern Water Agency Antelope Valley Resource Conservation District Bardsdale Cemetery District Calleguas Municipal Water District Camarillo Lighting Maintenance District and all Zones Camarillo Sanitary District Camrosa County Water District Casitas Municipal Water District Castaic Lake Water Agency Channel Islands County Water District Colonia Municipal Water District Conejo Recreation and Park District County Maintenance District No. 1 (Westlake) County Service Area No. 3 County Service Area No. 4 and all Zones County Service Area No. 13 County Service Area No. 14 County Service Area No. 17 County Service Area No. 22 County Service Area No. 23 County Service Area No. 24 County Service Area No. 25 and all Zones County Service Area No. 26 and all Zones County Service Area No. 27 County Service Area No. 28 County Service Area No. 29 County Service Area No. 30 County Service Area No. 31 Del Norte Municipal Water District Fillmore - Piru Memorial District Frazier Park Public Utility District Hidden Valley Municipal Water District Meiners Oaks County Water District Metropolitan Water District of Southern California Montalvo Municipal Improvement District Moorpark Mosquito Abatement District Oak View Sanitary District Ocean View Municipal Water District Oxnard Drainage District No. 1 Oxnard Drainage District No. 2 Oxnard Drainage District No. 3 Oxnard Harbor District Piru Cemetery District Pleasant Valley County Water District Pleasant Valley Hospital District Pleasant Valley Municipal Water District Pleasant Valley Recreation and Park District Rancho Simi Recreation and Park District

Anacapa Municipal Water District

Russell Valley Municipal Water District San Antonio Water Conservation District Santa Paula Union High School Library District Saticoy Sanitary District Simi Valley County Sanitation District Simi Valley Cemetery District Simi Valley Lighting Maintenance District South Coast County Sanitation District Thousand Oaks Citywide Lighting Maintenance District and all Zones Thousand Oaks - all Maintenance and Improvement Districts Thousand Oaks Municipal Sewer District Topanga-Las Virgenes Resource Conservation District Triunfo County Sanitation District United Water Conservation District Underground Utility District No. 1 (Mills Road) Underground Utility District No. 2 (Tapo Street) Underground Utility District No. 3 (Lynn Road) Ventura Avenue Sanitary District Ventura County Fire Protection District Ventura County Flood Control District and all Zones and Subzones Ventura County Library District Ventura County Resource Conservation District Ventura County Waterworks District No. 1 and all Divisions and Zones Ventura County Waterworks District No. 8 and all Divisions and Zones Ventura County Waterworks District No. 16 Ventura County Waterworks District No. 17 Ventura Port District Ventura Regional County Sanitation District Ventura River County Water District

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