

IN THE BOARD OF SUPERVISORS
COUNTY OF SAN LUIS OBISPO, STATE OF CALIFORNIA

Tuesday, July 9 2024

PRESENT: Supervisors John Peschong, Bruce S. Gibson, Dawn Ortiz-Legg, Jimmy Paulding
and Chairperson Debbie Arnold

ABSENT: None

RESOLUTION NO. 2024-169

**RESOLUTION APPROVING EXCHANGE OF
PROPERTY TAX REVENUE AND ANNUAL TAX INCREMENT
BETWEEN THE COUNTY OF SAN LUIS OBISPO AND THE
NIPOMO COMMUNITY SERVICES DISTRICT FOR ANNEXATION NO. 30**

The following resolution is hereby offered and read:

WHEREAS, in the case of a jurisdictional change other than a city incorporation or district formation which will alter the service area or responsibility of a local agency, Revenue and Taxation Code Section 99(a)(1) requires that a property tax exchange agreement be approved; and

WHEREAS, the property tax revenue to be exchanged, if any, and the amount of annual tax increment to be exchanged among the affected local agencies shall be determined by negotiation; and

WHEREAS, when a special district is involved, the negotiations are conducted by the Board of Supervisors of the County on behalf of the district or districts, unless otherwise requested by said district or districts pursuant to Revenue and Taxation Code Section 99(b)(5); and

WHEREAS, Revenue and Taxation Code Section 99(b)(6) requires that each local agency, upon completion of negotiations, adopt resolutions whereby said local agencies agree to accept the negotiated exchange of property tax revenues, if any, and transmit a copy of each resolution to the Executive Officer of the Local Agency Formation Commission; and

WHEREAS, the negotiations have taken place concerning the transfer of property tax revenues and annual tax increment between the County of San Luis Obispo and the Nipomo Community Services District pursuant to Section 99(b) for the jurisdictional change designated as LAFCO File 4-R-22: Annexation No. 30 to the Nipomo Community Services District (Dana Reserve); and

WHEREAS, the negotiating parties, to wit: Matt Pontes, County Administrative Officer, County of San Luis Obispo and Raymond Dienzo, General Manager, Nipomo Community Services District came to an

agreement regarding the exchange of property tax revenue and annual tax increment between such entities; and

WHEREAS, Matt Pontes, County Administrative Officer is recommending the Board approve the following the exchange of base property tax revenues and annual tax increments as hereinafter set forth;

NOW, THEREFORE BE IT RESOLVED AND ORDERED by the Board of Supervisors of the County of San Luis Obispo, State of California, as follows:

1. That the recitals set forth above are true, correct and valid.
2. That the County of San Luis Obispo agrees to accept the following exchange of base property tax revenues and annual tax increments.
 - (a) No base property tax revenue shall be transferred from the County of San Luis Obispo to the Nipomo Community Services District.
 - (b) Annual tax increments shall be transferred from the County of San Luis Obispo to the Nipomo Community Services District effective the date the roll year specified by the California Board of Equalization, anticipated fiscal year 2025-2026, and each fiscal year thereafter in the amount of 2.36973 percent of the increment remaining after transfers to the Educational Revenue Augmentation Fund (ERAF).
3. Upon receipt of a certified copy of this resolution and a copy of the recorded certificate of completion, the County Auditor shall make the appropriate adjustments to property tax revenues and annual tax increments as set forth above.
4. That the County Clerk is authorized and directed to transmit a certified copy of the resolution to the Executive Officer of the San Luis Obispo Local Agency Formation Commission, who shall then distribute copies in the manner prescribed by law.

Upon motion of Supervisor Ortiz-Legg, seconded by Chairperson Arnold, and on the following roll call, to wit:

AYES: Supervisor Ortiz-Legg, Chairperson Arnold and Supervisor Peschong

NOES: Supervisors Gibson and Paulding

ABSENT: None

ABSTAINING: None

the foregoing resolution is hereby adopted:

Debbie Arnold
Chairperson of the Board of Supervisors

ATTEST:

Matthew Pontes
Ex-Officio Clerk of the Board Supervisors

By: Niki Martin
Deputy Clerk

[SEAL]

APPROVED AS TO FORM AND LEGAL EFFECT:

Rita L. Neal
County Counsel

By: /s/ Jon Ansolabehere
Assistant Deputy County Counsel

Dated: July 2, 2024

STATE OF CALIFORNIA)
COUNTY OF SAN LUIS OBISPO) ss.

I, **MATTHEW P. PONTES**, Ex-Officio Clerk of the Board of Supervisors thereof, do hereby certify the foregoing to be a full, true and correct copy of an order entered in the minutes of said Board of Supervisors, and now remaining of record in my office.

Witness, my hand and seal of said Board of Supervisors on July 16, 2024.

MATTHEW P. PONTES

County Administrative Office and
Ex-Officio Clerk of the Board of Supervisors

By: Niki Martin
Deputy Clerk