

**ATTACHMENT A - VALIANO
PROPERTY TAX EXCHANGE
RESOLUTION: FIRE PROTECTION
DISTRCT REORGANIZATION**

Resolution No.
Date: 9/10/2025

VALIANO PROPERTY TAX EXCHANGE RESOLUTION: FIRE PROTECTION DISTRICT
REORGANIZATION

WHEREAS, Revenue and Taxation Code Section 99 requires the negotiation of any exchange of property tax revenues occasioned by jurisdictional changes between the areas affected; and

WHEREAS, under such circumstances the Board of Supervisors is authorized to negotiate such property tax revenue exchanges on behalf of service areas or special districts; and

WHEREAS, the jurisdictional changes shown on the attached maps between the County, City and Special Districts are proposed; and

WHEREAS, the Board of Supervisors has determined, that pursuant to Section 15378(b)(4) of the State CEQA Guidelines, this property tax exchange is not subject to the environmental impact evaluation process because the proposed action involves fiscal activities which do not involve any commitment to any specific project which may result in a potentially significant physical impact on the environment; and

WHEREAS, the Board of Supervisors has negotiated with the affected Cities and Special Districts to determine an equitable exchange of property tax revenues applicable to such jurisdictional exchange;

NOW THEREFORE IT IS RESOLVED AND ORDERED that the Clerk of the Board of Supervisors shall, on behalf of the adopting agencies, notify the County Auditor and the Local Agency Formation Commission of such negotiated exchange of property tax revenues by forwarding to them a copy of this Resolution.

NEGOTIATION OF PROPERTY TAX EXCHANGE
ALLOCATION OF ANNUAL TAX INCREMENT (ATI)

Proposal

Property Tax Exchange Resolution: Valiano Fire Protection District Reorganization.

Basis for Exchange:

- A. If the proposal is approved as submitted by LAFCO (RO19-26), the following table shows the exchange of annual tax increment (ATI) being transferred for Assessor Parcel Number (APN) 232-500-24. In addition to the ATI, base revenue shall be transferred to the annexing agencies proportionate to the transfer of ATI:

Local Agencies	Current ATI	Renegotiated ATI
County General	0.09527820	0.09527820
Rancho Santa Fe Fire Protection District	0.06500000	0.00000000
San Marcos Fire Protection District	0.00000000	0.06500000
All Other Taxing Agencies	0.83972180	0.83972180
Total	1.00000000	1.00000000

- B. If the proposal is not processed as submitted by LAFCO, no property tax exchange shall occur

APPROVED AS TO FORM AND LEGALITY
COUNTY COUNSEL

David Smith, Acting County Counsel
BY: Justin Crumley, Senior Deputy
County Counsel