

**JOINT RESOLUTION OF THE CITY COUNCIL OF THE CITY OF OXNARD,  
THE BOARD OF SUPERVISORS OF THE COUNTY OF VENTURA, AND THE  
BOARD OF DIRECTORS OF THE VENTURA COUNTY FIRE PROTECTION  
DISTRICT AGREEING TO THE NEGOTIATED EXCHANGE OF  
PROPERTY TAX REVENUES FOR TRANSFERS  
OF SERVICE RESPONSIBILITIES AND BOUNDARY  
CHANGES BETWEEN THE CITY AND THE COUNTY**

**WHEREAS**, Section 99 of the Revenue and Taxation Code requires that prior to the effective date of any jurisdictional change, all agencies whose service area 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 districts, and

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

**NOW, THEREFORE, BE IT RESOLVED:**

1. For all territory annexed to the City of Oxnard (City), effective in the fiscal year commencing after the calendar year of the effective date of the annexation, the County of Ventura (County) will transfer to the City an amount equal to 13.74% of the County's general fund share of the 1% property tax, such that the County share is permanently reduced and the City share permanently increased for the applicable tax rate area (TRA) by this percentage.

2. The Ventura County Fire Protection District, effective in the fiscal year commencing after the calendar year of the effective date of the annexation, will permanently transfer to the City an amount equal to 100% of its share of the 1% property tax for the applicable TRA.
3. The Ventura County Library District, which is governed and administered by the County, effective in the fiscal year commencing after the calendar year of the effective date of the annexation, will permanently transfer to the City an amount equal to 100% of its share of the 1% property tax for the applicable TRA.
4. For all territory detached from the City, effective in the fiscal year commencing after the calendar year of the effective date of the detachment, the City will transfer to the County an amount equal to 60% of the City's share of the 1% property tax, such that the City share is permanently reduced and the County share permanently increased for the applicable TRA by this percentage.
5. For all territory detached from the City, effective in the fiscal year commencing after the calendar year of the effective date of the detachment, the City will transfer to the Ventura County Fire Protection District an amount equal to 30% of the City's share of the 1% property tax, such that the City share is permanently reduced and the Ventura County Fire Protection District share permanently increased for the applicable TRA by this percentage.
6. For all territory detached from the City, effective in the fiscal year commencing after the calendar year of the effective date of the detachment, the City will transfer to the Ventura County Library District, an amount equal to 10% of the City's share of the 1% property tax, such that the City share is permanently reduced and the Ventura County Library District share is permanently increased for the applicable TRA by this percentage.
7. Pursuant to Section 3 of Article XIII B of the California State Constitution, it is hereby agreed the County (on behalf of itself and the Ventura County Library District) and Ventura County Fire Protection District will provide for an

appropriation limit transfer to the City equal to the revenue determined by the tax transfer percentages as outlined in Section 1, 2 and 3, in the fiscal year commencing after the calendar year of the effective date of the annexation.

8. This resolution shall apply to all City boundary changes, but does not apply to any annexation of water areas of the Channel Islands Harbor, and shall be in effect until terminated by either party as provided in Section 12 below.
9. If there are other jurisdictional changes which occur concurrently with the annexation of territory to the City (such as detachments or annexations to special districts not mentioned in this resolution), there shall be no exchange of property tax revenues in conjunction with those jurisdictional changes.
10. 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.
11. An executed copy of this resolution shall be submitted to the Ventura Local Agency Formation Commission.
12. Starting fifteen (15) years from the date of this resolution, any party may terminate this agreement as of the 31<sup>st</sup> day of December of any year during the remaining term of this resolution upon notice in writing to the other parties not less than thirty (30) days prior to the date of such termination. For jurisdictional changes completed prior to such notice, the arrangements identified in Sections 1, 2, 3, 4, 5 and 6 are not subject to termination.
13. The term of this resolution shall be for twenty-five (25) years from the date of this resolution.

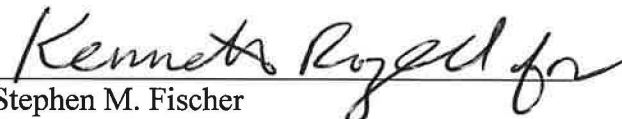
CITY OF OXNARD

 5-18-21  
Mayor Date

ATTEST:

By  5/18/21  
City Clerk

APPROVED AS TO FORM

  
Stephen M. Fischer  
City Attorney

COUNTY OF VENTURA

*Linda Parker* 5/24/20

Chair, Board of Supervisors Date

ATTEST: Michael Powers,  
Clerk of the Board of Supervisors  
County of Ventura, State of California  
By: *Jon Key*  
Deputy Clerk of the Board



APPROVED AS TO FORM

*Tiffany North*  
Tiffany North  
County Counsel

VENTURA COUNTY FIRE  
PROTECTION DISTRICT

Linda Parker 5/24/21  
Chair, Board of Directors Date

ATTEST: Michael Powers,  
Clerk of the Board of Directors  
Ventura County Fire Protection District,  
State of California.

By: Don Key  
Deputy Clerk of the Board



APPROVED AS TO FORM

Tiffany North  
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County Counsel