

# LAFCO

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## Santa Barbara Local Agency Formation Commission

105 East Anapamu Street ♦ Santa Barbara CA 93101

805/568-3391 ♦ FAX 805/647-7647

www.sblafco.org ♦ lafco@sblafco.org

November 1, 2012 (Agenda)

Local Agency Formation Commission  
105 East Anapamu Street, Room 403  
Santa Barbara CA 93101

### Procedure to Complete City of Guadalupe Annexation No. 2

Dear Members of the Commission:

#### RECOMMENDATION

Authorize the staff to file Annexation No. 2 to the City of Guadalupe with the State Board of Equalization if the Guadalupe City Council and Board of Supervisors conclude a property tax exchange agreement for this proceeding.

#### DISCUSSION

For reasons unknown to us, Annexation No. 2 to the City of Guadalupe, which was processed in 1956, seven years before LAFCO existed, was recorded but not filed with the State Board of Equalization. Therefore, while this property is within the City to purposes of public services it is not within a City tax rate area for the apportionment of property taxes.

When the County Assessor office brought this situation to our attention, we contacted the Tax Area Services Section of the State Board of Equalization, asking how this matter can be resolved. Their response to our inquiry is attached.

It recommends the LAFCO staff record the original resolution and file the annexation with the State Board of Equalization, including a filing fee and letter explaining the circumstance that has led to this "late" filing. Before this can occur the City Council and Board of Supervisors would need to negotiate and approve a property tax exchange agreement for this property.

Please contact our office if you have any questions.

Sincerely,



BOB BRAITMAN  
Executive Officer

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**Commissioners:** Jeff Moorhouse, Chair ♦ Lupe Alvarez ♦ Doreen Farr ♦ Craig Geyer ♦ Bob Orach ♦ Bob Short  
Janet Wolf ♦ Roger Aceves ♦ John Fox ♦ Steve Lavagnino ♦ Roger Welt  
**Executive Officer:** Bob Braitman

AGENDA ITEM NO. 10

Members of the Commission  
City of Guadalupe Annexation No. 2  
November 1, 2012 (Agenda)  
Page 2

cc: Tim Ness, City Manager, City of Guadalupe  
Chandra Wallar, County Executive Officer  
Toni Damiano, County Assessor Office  
Teñell Matlovsky, County Surveyor Officer



STATE BOARD OF EQUALIZATION  
PROPERTY AND SPECIAL TAXES DEPARTMENT  
450 N STREET, SACRAMENTO, CALIFORNIA  
PO BOX 942879, SACRAMENTO, CALIFORNIA 94279-0059  
916 274-3250 • FAX 916 285-0130  
www.boe.ca.gov

BETTY T. YEE  
First District, San Francisco

SEN. GEORGE RUNNER (RET.)  
Second District, Lancaster

MICHELLE STEEL  
Third District, Orange County

JEROME E. HORTON  
Fourth District, Los Angeles

JOHN CHIANG  
State Controller

CYNTHIA BRIDGES  
Executive Director

October 3, 2012

Bob Braitman  
Santa Barbara LAFCO  
105 E Anapamu Street  
Santa Barbara, CA 93101

**City of Guadalupe Boundary, Annexation #2**

Dear Mr. Braitman:

I received your letter addressed to Errol Tankiamco and dated September 25, 2012, concerning Annexation #2 to the City of Guadalupe.

I am the analyst assigned to Santa Barbara inquiries and responded to Toni Damiano's letter dated May 2, 2012. Per my research I discovered that the City of Guadalupe failed to file the annexation with my office which is why it does not appear to be in the city on the Board of Equalization tax rate area maps.

Your question was: What is the procedure, other than going through an entire new annexation process, we can use to modify the TRA boundaries to reflect this property as being within the City?

LAFCO staff should record the original resolution and file the appropriate documents as required by Government Code section 54900 and as outlined in the State Board of Equalization Change of Jurisdictional Boundary documentation. This requires the submittal of the BOE-400TA form and filing fee. Additionally, I would encourage the inclusion of a cover letter explaining the circumstance for the late filing.

If you require additional information or need additional assistance, I can be reached by phone at (916) 274-3259 or send an email to [Anna.Price@boe.ca.gov](mailto:Anna.Price@boe.ca.gov).

Sincerely,

A handwritten signature in black ink, appearing to read "Anna Marie C. Price".

Anna Marie C. Price  
Tax Area Services Section  
Research Analyst II (GIS)

SAN LUIS OBISPO COUNTY

067009

067007

067003

067003

Annex #2 into City of Quad.  
Ord #55 1951

004006

087009

087026

067009

HWY. 100

067003

004007

GUADALUPE

087008

087014

067005

003004

087008

003062

DETAIL 010

DETAIL 012

DETAIL 011

BASIC DATA

APPROX. AREA - ACRES	1.5
APPROX. VALUE - \$	1,500,000
APPROX. VALUE - \$	1,500,000
APPROX. VALUE - \$	1,500,000
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APPROX. VALUE - \$	1,500,000

FILE NO.	DATE	REV. NO.	BY
150-00	10-17-50		
150-01	11-17-50		
150-02	12-17-50		
150-03	1-17-51		
150-04	2-17-51		

TAX-BASIC AREAS CHANGED TO INCLUDE:

DETAIL 021

LEGEND

BOUNDARY	-----
CITY	-----
STATE	-----
COUNTY	-----
WATER	-----

CALIFORNIA STATE BOARD OF EQUALIZATION  
TAX AREA SERVICES  
SANTA BARBARA COUNTY DETAIL 011

DATE: FEB 1951  
SCALE: 1" = 12500'