Board of Supervisors
Kern County Administrative Center
1115 Truxtun Avenue
Bakersfield, CA 93301

TRANSFER OF PROPERTY TAX ENTITLEMENT RELATED TO CITY OF BAKERSFIELD ANNEXATION NO. 653, LAFCO PROCEEDING NO. 1680
Fiscal Impact: FY 2015-16 $465 General Fund; $666 Fire Fund; Discretionary

The City of Bakersfield Annexation No. 653 has been filed with the Local Agency Formation Commission and is assigned LAFCO Proceeding No. 1680. The proposal consists of approximately 30.10 acres for annexation and has an assessed valuation of $667,921. The annexation has 100% property owner approval. The annexation meets the criteria established in the Memorandum of Understanding between the County and the City of Bakersfield for the exchange of property tax entitlement. The negotiated property tax entitlement transfer is 37.5 percent of the General Fund post ERAF and 100 percent of the Fire Fund, as outlined below:

<table>
<thead>
<tr>
<th>Tax Rate Area</th>
<th>Base Value</th>
<th>Factor</th>
</tr>
</thead>
<tbody>
<tr>
<td>074-000</td>
<td></td>
<td></td>
</tr>
<tr>
<td>General Fund</td>
<td>$1,241</td>
<td>19.2204%</td>
</tr>
<tr>
<td>Entitlement Transfer</td>
<td>$465</td>
<td>7.2077%</td>
</tr>
<tr>
<td>Fire Fund</td>
<td>$666</td>
<td>9.1942%</td>
</tr>
<tr>
<td>Entitlement Transfer</td>
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<td>9.1942%</td>
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<th>Tax Rate Area</th>
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<td>074-002</td>
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<tr>
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<tr>
<td>Fire Fund</td>
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<td>9.4698%</td>
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<td>0%</td>
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County Administrative Office  
City of Bakersfield Annexation No. 653  
September 1, 2015  
Page 2

<table>
<thead>
<tr>
<th>Tax Rate Area 074-016</th>
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<td>Entitlement Transfer</td>
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<td>7.2077%</td>
</tr>
<tr>
<td>Fire Fund</td>
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<td>9.1942%</td>
</tr>
<tr>
<td>Entitlement Transfer</td>
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<td>Entitlement Transfer</td>
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<td>9.1942%</td>
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<tr>
<td>Entitlement Transfer</td>
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<tr>
<td>Entitlement Transfer</td>
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<td>7.2077%</td>
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<tr>
<td>Fire Fund</td>
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</tr>
<tr>
<td>Entitlement Transfer</td>
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<th>Tax Rate Area 074-027</th>
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<td>7.2077%</td>
</tr>
<tr>
<td>Fire Fund</td>
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<td>9.1942%</td>
</tr>
<tr>
<td>Entitlement Transfer</td>
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<td>0%</td>
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Therefore, IT IS RECOMMENDED that your Board adopt the attached resolution authorizing the Auditor-Controller-County Clerk to transfer 37.5 percent of the General Fund post ERAF and 0 percent of the Fire Fund property tax entitlement to the City of Bakersfield commencing Fiscal Year 2015-16.

Sincerely,

[Signature]
John Nilon  
County Administrative Officer

JN:JGFPOLANXBFLD653.BOS

Attachments

cc: LAFCO -Certified Resolution Via Fax: 862-8951  
Auditor-Controller-County Clerk  
City of Bakersfield  
Fire Department  
Development Services Agency  
Sheriff’s Department
EXHIBIT "B"
CITY OF BAKERSFIELD ANNEXATION NO. 653
ANNEXATION OF CHEVALIER NO. 3
TO THE CITY OF BAKERSFIELD
30.10 ACRES

STATE OF CALIFORNIA

LEGEND
- INDICATES PROPOSED BOUNDARY FOR
  ANNEXATION NO. 653
- INDICATES LIMITS OF CITY OF BAKERSFIELD

P.O.B. POINT OF BEGINNING
P.O.B. POINT OF BEGINNING
PARCEL PARCEL

VICINITY MAP

SCALING 1"=1500'