

RESOLUTION NO. 2025-

RESOLUTION OF THE BOARD OF SUPERVISORS OF SOLANO COUNTY APPROVING AND ACCEPTING THE NEGOTIATED EXCHANGE OF PROPERTY TAX REVENUE RESULTING FROM THE DETACHMENT OF TERRITORIES KNOWN AS 2023-07 LOWER LAGOON VALLEY: SOLANO IRRIGATION DISTRICT DETACHMENT, PINs 0128-050-140, 0128-040-380 (TRA 6146), AND 0128-090-070 (TRA 6133) TO THE CITY OF VACAVILLE

WHEREAS, the applicant initiated proceedings with the Local Agency Formation Commission for Solano County (LAFCO) for the detachment of territory identified as 2023-07 Lower Lagoon Valley: Solano Irrigation District (SID) Detachment, Property Identification Numbers (PINs) 0128-050-140, 0128-040-380, Tax Rate Area (TRA) 6146, and 0128-090-070, TRA 6133 to the City of Vacaville (City); and

WHEREAS, pursuant to Section 99 of the California Revenue and Taxation Code, for specified jurisdictional changes, the governing bodies of affected agencies shall negotiate and determine the amount of property tax revenue to be exchanged between the affected agencies; and

WHEREAS, as a result of annexation to the City, the territories need to be detached from SID; and

WHEREAS, the Board of Supervisors of Solano County (County) and the City Council of the City of Vacaville have determined the tax sharing ratio of property tax revenue to be exchanged between their respective agencies as a result of the detachment from SID from the unincorporated territories identified as 2023-07 Lower Lagoon Valley: SID Detachment is as set forth below.

NOW, THEREFORE BE IT RESOLVED AS FOLLOWS:

1. The negotiated exchange of property tax revenue between the County and the City resulting from 2023-07 Lower Lagoon Valley: SID Detachment is approved and accepted for the detachment of territories to the City of Vacaville in TRAs 6146 and 6133 as shown in Exhibit A.

2. For the fiscal year commencing in the year after the filing of the statement of boundary change for 2023-07 Lower Lagoon Valley : SID Detachment with the State Board of Equalization pursuant to Government Code sections 54902 and 57204, and every fiscal year thereafter, property tax revenue previously allocated to SID, in the territories subject to 2023-07 Lower Lagoon Valley: SID Detachment, PINs 0128-050-140, 0128-040-380, TRA 6146, .026283 of the 1% base property tax subject to distribution shall be transferred to the County, and in the territory subject to 2023-07 Lower Lagoon Valley: SID Detachment, PIN 0128-090-070, TRA 6133, 0.27814 of the 1% base property tax subject to distribution shall be transferred to the County.

3. The County's total share of property tax subject to distribution in 2023-07 Lower Lagoon Valley: SID Detachment, PINs 0128-050-140, 0128-040-380, TRA 6146 shall be .393848 (new total County share), and .342962 for PIN 0128-090-070, TRA 6133 and the SID's share in the annexation area shall be reduced to zero.

Passed and adopted by the Solano County Board of Supervisors at its regular meeting on December 2, 2025 by the following vote:

AYES: SUPERVISORS _____

NOES: SUPERVISORS _____

EXCUSED: SUPERVISORS _____

MITCH H. MASHBURN, Chair
Solano County Board of Supervisors

ATTEST:
IAN M. GOLDBERG, Clerk
Solano County Board of Supervisors

By: _____
Veronica Lake, Deputy Clerk

EXHIBIT A

2023-07 Lower Lagoon Valley Detachment of Solano Irrigation District

PINs 0128-050-140, 0128-040-380, TRA6146

Agency	Existing TRA		Adjustment	Proposed Assigned	
	Fund	6146		Fund	6211
General County	1	0.367565	0.026283	1	0.393848
Vacaville City	0080A	0.184717	0	0080A	0.184717
Solano Irrigation District	102	0.026283	-0.026283	102	0

PIN -128-090-070, TRA6133

Agency	Existing TRA		Adjustment	Proposed Assigned	
	Fund	6133		Fund	New
General County	1	0.315148	0.027814	1	0.342962
Vacaville City	0080A	0.183186	0	0080A	0.183186
Solano Irrigation District	102	0.027814	-0.027814	102	0