

**RESOLUTION NO. 2025-250**

**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 2025-07 LOWER LAGOON VALLEY 2: SOLANO IRRIGATION DISTRICT DETACHMENT, PINs 0128-040-340, 0128-040-350, 0128-040-430, 0128-040-440, 0128-040-450, 0128-040-460, 0128-040-480, 0128-040-500, 0128-040-510, 0128-040-520 (TRA 6146), AND 0128-020-130 (TRA 6157) 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 2025-07 Lower Lagoon Valley 2: Solano Irrigation District (SID) Detachment, Property Identification Numbers (PINs) 0128-040-340, 0128-040-350, 0128-040-430, 0128-040-440, 0128-040-450, 0128-040-460, 0128-040-480, 0128-040-500, 0128-040-510, 0128-040-520, Tax Rate Area (TRA) 6146, and 0128-020-130, TRA 6157 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 2025-07 Lower Lagoon Valley 2: 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 2025-07 Lower Lagoon Valley 2: SID Detachment is approved and accepted for the detachment of territories to the City of Vacaville in TRAs 6146 and 6157 as shown in Exhibit A.

2. For the fiscal year commencing in the year after the filing of the statement of boundary change for 2025-07 Lower Lagoon Valley 2: 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 territory subject to 2025-07 Lower Lagoon Valley 2: SID Detachment, PINs 0128-040-340, 0128-040-350, 0128-040-430, 0128-040-440, 0128-040-450, 0128-040-460, 0128-040-480, 0128-040-500, 0128-040-510 and 0128-040-520, TRA 6146, .026283 of the 1% base property tax subject to distribution shall be transferred to the County, and in the territory subject to 2025-07 Lower Lagoon Valley 2: SID Detachment, PIN 0128-020-130, TRA 6157, 0.0 of the 1% base property tax is subject to distribution and no transfer will occur.

3. The County's total share of property tax subject to distribution in 2025-07 Lower Lagoon Valley 2: SID Detachment, PINs 0128-040-340, 0128-040-350, 0128-040-430, 0128-040-440, 0128-040-450, 0128-040-460, 0128-040-480, 0128-040-500, 0128-040-510 and 0128-040-520, TRA 6146 shall be .393848 (new total County share), and .356189 for PIN 0128-020-130, TRA 6157 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:

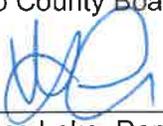
AYES: SUPERVISORS Supervisors James, Brown, Williams and Chair Mashburn

NOES: SUPERVISORS \_\_\_\_\_

EXCUSED: SUPERVISORS Supervisor Vasquez

  
\_\_\_\_\_  
MITCH H. MASHBURN, Chair  
Solano County Board of Supervisors

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

By:   
\_\_\_\_\_  
Veronica Lake, Deputy Clerk

**2025-07 LOWER LAGOON VALLEY 2 DETACHMENT OF SOLANO IRRIGATION DISTRICT**

PINs 0128-040-340, 0128-040-350, 0128-040-430, 0128-040-440, 0128-040-450, 0128-040-460, 0128-040-480, 0128-040-500, 0128-040-510, 0128-040-520, TRA 6146

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 -0128-020-130, TRA 6157

Agency	Existing TRA		Adjustment	Proposed Assigned	
	Fund	6157		Fund	6106
General County	1	0.356189	0	1	0.356189
Vacaville City	0080A	0.211000	0	0080A	0.211000
Solano Irrigation District	102	0	0	102	0