

**STATE BOARD OF EQUALIZATION  
FEE SCHEDULE AND DEFINITIONS**

When a proposal has been approved by LAFCO, a fee payable to the State Board of Equalization must be collected and forwarded to that office.

**Processing fees:** See definitions for modifications of the fee structure under certain circumstances. A separate fee must be computed for each ordinance or resolution. The fee for single area transactions is as follows:

<u>Acreage</u>	<u>Fee</u>
Less than 1 acre.....	\$300
1.00 – 5.99.....	\$350
6.00 – 10.99.....	\$500
11.00 – 20.99.....	\$800
21.00 – 50.99.....	\$1,200
51.00 – 100.99.....	\$1,500
101.00 – 500.99.....	\$2,000
501.00 – 1,000.99.....	\$2,500
1,001.00 - 2,000.99.....	\$3,000
2,001.00 and above.....	\$3,500

**Miscellaneous fees:**

Deferral of Fees.....	\$35
Additional County per transaction.....	\$300
Consolidation per district or zone.....	\$300
Entire district transaction.....	\$300
Coterminous transaction.....	\$300
Dissolution or name change.....	\$0

**Definitions and special fee provisions:**

- A. Single area means any separate geographical area regardless of ownership. A lot, a subdivision, or a township could each be a single area. For the purpose of this schedule, a geographical area which is divided into two or more parcels by a roadway, railroad right-of-way, river or stream shall be considered a single area. *Separate geographical areas that are not contiguous to each other shall not be considered a single area.* A single area does not include two areas that are contiguous to an existing boundary of a city or district but not to each other.
- B. Contiguous shall be defined as two polygons that share a common line.
- C. Zones include temporary zones in highway lighting districts, other zones, zone of improvement, zone of benefit, improvement districts, or any other sub-units of a county, city, or parent district.

- D. Concurrent transaction includes any combination of formations, annexations, and withdrawals of a single area under one resolution or ordinance. The fee shall be according to the fee schedule; there is no additional costs for the number of transactions involved. If there is more than one resolution or ordinance, each single area must be separately computed under the above fee schedule.
- E. The fees in this schedule are based on the concept that any given action is confined to a single county. If more than one county is involved, add **\$300** for the second and each additional county involved.
- F. Coterminous transaction: If an annexed or detached territory comprises an entire city, district, or zone without affecting the existence of that city, district, or zone, the total processing fee shall be **\$300**. If the coterminous transaction contains areas of exclusion, each area of exclusion shall be considered a single area transaction, and all requirements shall apply and the fees calculated as such. *Example: A district is formed coterminous with a city boundary and contains two areas of exclusion of four acres each; the total fee is \$1,000.*
- G. Payment of the fee for the formation of a city or district may be deferred until that city or district receives its first revenue. Each deferment shall be subject to a **\$35** billing charge.

**Note:** If you have an unusual situation or are unsure, do not guess at the fee. Contact the LAFCO office at (858) 614-7755 for assistance.