

**REPORT/RECOMMENDATION TO THE BOARD OF SUPERVISORS
OF SAN BERNARDINO COUNTY
AND RECORD OF ACTION**

April 8, 2025

FROM

LUTHER SNOKE, Chief Executive Officer, County Administrative Office

SUBJECT

Property Tax Exchange Related to LAFCO 3273 – Annexation to the Twentynine Palms Water District

RECOMMENDATION(S)

Adopt **Resolution No. 2025-71** accepting the property tax revenue amounts that would be transferred as a result of the pending jurisdictional change related to Local Agency Formation Commission proposal LAFCO 3273 – Annexation to the Twentynine Palms Water District (Assessor's Parcel Number 0634-121-15).

(Presenter: Matthew Erickson, County Chief Financial Officer, 387-5423)

COUNTY AND CHIEF EXECUTIVE OFFICER GOALS & OBJECTIVES

Operate in a Fiscally Responsible and Business-Like Manner.

Ensure Development of a Well-Planned, Balanced, and Sustainable County.

Pursue County Goals and Objectives by Working with Other Agencies and Stakeholders.

FINANCIAL IMPACT

Approval of this item will not result in the use of additional Discretionary General Funding (Net County Cost). There will be no property tax transfer as a result of this action because there is no applicable property tax to transfer.

BACKGROUND INFORMATION

Local Agency Formation Commission (LAFCO) 3273 is a proposal initiated by the Twentynine Palms Water District (District) requesting annexation of Assessor's Parcel Number (APN) 0634-121-15 (APN 0634-121-15-0000). The proposed annexation area, comprising approximately 40 acres, is generally located at the northeast corner of Old Chisholm Trail (Squaw Road) and Bullion Mountain Road and is within the sphere of influence of the District. The application has been submitted to annex the property in order to provide water services to a proposed single-family residence that the owner is planning to build on the site.

On January 14, 2025, LAFCO issued a Notice of Filing (NOF) notifying the affected agencies of the annexation proposal. The NOF requires the San Bernardino County Auditor-Controller/Treasurer/Tax Collector to estimate the property tax revenue and proportions by agency, which is used to establish the property tax revenue amounts to be transferred. A determination of the property tax revenue exchange associated with the jurisdictional change must occur prior to the issuance of the Certificate of Filing by LAFCO. The property tax exchange associated with this action will only be effective upon completion of the annexation proceedings. In accordance with Section 99 of the California Revenue and Taxation Code, the

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Board of Supervisors must, on behalf of any impacted special district, negotiate any exchange of property tax revenues and adopt a resolution related to the property tax exchange. For this annexation, the estimated tax exchange amount is \$0.

PROCUREMENT

Not applicable.

REVIEW BY OTHERS

This item has been reviewed by County Counsel (Julie Surber, Principal Assistant County Counsel, 387-5455) on March 19, 2025; Finance (Ivan Ramirez, Administrative Analyst, 387-4020) on March 18, 2025; LAFCO (Samuel Martinez, Executive Officer, 388-0480) on March 19, 2025; and County Finance and Administration (Valerie Clay, Deputy Executive Officer, 387-5423) on March 19, 2025.

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Record of Action of the Board of Supervisors
San Bernardino County

APPROVED (CONSENT CALENDAR)

Moved: Joe Baca, Jr. Seconded: Curt Hagman
Ayes: Col. Paul Cook (Ret.), Jesse Armendarez, Dawn Rowe, Curt Hagman, Joe Baca, Jr.

Lynna Monell, CLERK OF THE BOARD

BY 
DATED: April 8, 2025



cc: File - Administrative Office w/attachment
MBA 04/9/2025