

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

August 5, 2025

FROM

LUTHER SNOKE, Chief Executive Officer, County Administrative Office

SUBJECT

Property Tax Exchange Related to LAFCO 3274 – Reorganization to Include Annexation to the City of San Bernardino and Detachment from the County Service Area 70

RECOMMENDATION(S)

Adopt **Resolution No. 2025-177** 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 3274 – Reorganization to Include Annexation to the City of San Bernardino and Detachment from the County Service Area 70 (Spring Trails Specific Plan Project).

(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). Approval will potentially result in an ongoing decrease of \$155 in funding for the County General Fund due to the transfer of property tax revenue to the San Bernardino County Fire Protection District (SBCFPD). The proposed transfer would also provide \$370 in County Library property tax revenue to SBCFPD. The proposed transfer does not affect County Service Area (CSA) 70 as it currently does not receive property tax revenue for the reorganization area. The property in question is already within SBCFPD’s Valley Service Zone and its Zone FP-5.

There will be no transfer of property tax revenue to the City of San Bernardino (City). Separate action through Local Agency Formation Commission (LAFCO) proposal LAFCO 3198 annexed the City into SBCFPD, which resulted in a transfer of 100% of the City’s property tax to SBCFPD: 94% to the Valley Service Zone and 6% to Administration. The City will assume responsibility and cost for library services and other municipal services within the reorganization area. The property tax exchange associated with this action will only be effective upon completion of the reorganization proceedings.

The recommended redistribution of annual property tax revenue as a result of the pending reorganization related to LAFCO 3274 is as follows:

Affected Agency	Transfer From	Transfer To
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**Property Tax Exchange Related to LAFCO 3274 - Reorganization to Include Annexation to the City of San Bernardino and Detachment from the County Service Area 70
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Affected Agency	Transfer From	Transfer To
County General Fund	\$155	\$0
County Free Library	\$370	\$0
SBCFPD – Valley Service	\$0	\$430
SBCFPD - Admin	\$0	\$95
County Service Area 70	\$0	\$0
City of San Bernardino	\$0	\$0
Transfer Total	\$525	\$525

There will be no other impact to SBCFPD as a result of the proposed annexation as fire services are already provided to the reorganization area and SBCFPD currently receives revenue for these services.

BACKGROUND INFORMATION

LAFCO 3274 is a proposal initiated by the City on February 6, 2025, requesting reorganization to include annexation to the City and detachment from CSA 70. The reorganization proposal area encompasses approximately 350 acres and is generally located east of the community of Devore and northeasterly of the I-215 Freeway. The reorganization boundary is generally bordered by a combination of Meyers Road and parcel lines (existing City boundaries) on the south, parcel lines (a portion of existing City boundaries) on the west, and parcel lines on the north and east. The reorganization includes the Spring Trails Specific Plan Project area only, excluding an adjacent 26-acre unincorporated area generally located north of Meyers Road and westerly of Mimosa Drive. The Spring Trails Specific Plan is a proposed residential community in the foothills of San Bernardino Mountains which is anticipated to accommodate approximately 215 new single-family lots ranging from 10,801 square feet to 18 acres.

On March 21, 2025, LAFCO issued a Notice of Filing (NOF) notifying the affected agencies of the reorganization 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. On June 10, 2025, the County requested to extend the negotiation period to August 6, 2025, which was subsequently approved by LAFCO. 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. In accordance with Section 99 of the California Revenue and Taxation Code, the 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.

PROCUREMENT

Not applicable.

REVIEW BY OTHERS

This item has been reviewed by County Counsel (Julie Surber, Principal Assistant County Counsel, 387-5455) on June 23, 2025; San Bernardino County Fire Protection District (Bertral Washington, Deputy Fire Chief, 387-5974) on July 2, 2025; LAFCO (Samuel Martinez, Executive Officer, 388-0480) on June 27, 2025; and County Finance and Administration (Ivan Ramirez, Administrative Analyst, 387-4020) on May 30, 2025.

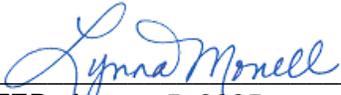
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Record of Action of the Board of Supervisors
San Bernardino County

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: August 5, 2025



cc: LAFCO - Martinez w/resolution
File - Administrative Office/Property Tax Transfers & Distribution
w/resolution w/attach

CCM 08/15/2025