

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

March 11, 2025

FROM

LUTHER SNOKE, Chief Executive Officer, County Administrative Office

SUBJECT

Property Tax Exchange Related to LAFCO 3271 – Annexation to the Barstow Fire Protection District

RECOMMENDATION(S)

Adopt **Resolution No. 2025-60** determining there will be no exchange of property tax revenues as a result of the pending jurisdictional change related to Local Agency Formation Commission proposal LAFCO 3271– Annexation to the Barstow Fire Protection District (Wastewater Treatment Facility Area).

(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) 3271 is a proposal initiated by the City of Barstow (City) on behalf of its subsidiary district, the Barstow Fire Protection District (District) to initiate the proceedings and application for annexation of the following Assessor Parcel Numbers: 0424-081-16, 0424-081-17, 0424-081-74 (portion), 0424-081-75, 0424-152-02, 0424-152-03, 0424-191-01, 0424-191-02, 0424-191-03, 0424-191-04, and 0424-191-05. The proposed annexation area comprises approximately 187 acres, generally located easterly of the City of Barstow, north of Interstate 40 and Main Street, and west of the northerly extension of Montara Road, within the sphere of influence of the District. The proposed annexation is to include the rest of the Barstow Wastewater Treatment Facility area that is not within the District's boundary but within its sphere of influence.

On December 9, 2024, 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

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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 reorganization proceedings. 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 February 4, 2025; Finance (Ivan Ramirez, Administrative Analyst, 387-4020) on January 31, 2025; LAFCO (Samuel Martinez, Executive Officer, 388-0480) on February 3, 2025; and County Finance and Administration (Valerie Clay, Deputy Executive Officer, 387-5423) on February 4, 2025.

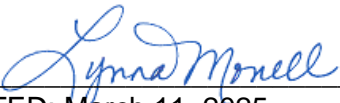
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Record of Action of the Board of Supervisors
San Bernardino County

APPROVED (CONSENT CALENDAR)

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

Lynna Monell, CLERK OF THE BOARD

BY  _____
DATED: March 11, 2025



cc: File - Administrative Office w/resolution
CCM 03/12/2025