

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

June 10, 2025

FROM

LUTHER SNOKE, Chief Executive Officer, County Administrative Office

SUBJECT

Property Tax Exchange Related to LAFCO 3277 – Annexation to the Hi-Desert Water District

RECOMMENDATION(S)

Adopt **Resolution No. 2025-130** determining there will be no exchange of property tax revenue as a result of the pending jurisdictional change related to Local Agency Formation Commission proposal LAFCO 3277 – Annexation to the Hi-Desert Water District (Assessor's Parcel Number 0585-273-04).

(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) 3277 is a proposal initiated by the Hi-Desert Water District (District) requesting annexation of Assessor's Parcel Number (APN) 0585-273-04 (APN 0585-273-04-0000). The proposed annexation area is generally located south of the 29 Palms Highway and west of Shafter Avenue. The application has been submitted to annex the property in order to provide water service necessary to develop a mini-storage facility on the property.

On March 7, 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. 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. Pursuant to County Policy, since there

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is no detaching special district, there are no general ad valorem revenues to transfer to the annexing agency.

PROCUREMENT

Not applicable.

REVIEW BY OTHERS

This item has been reviewed by County Counsel (Julie Surber, Principal Assistant County Counsel, 387-5455) on May 9, 2025; Finance (Ivan Ramirez, Administrative Analyst, 387-4020) on May 12, 2025; LAFCO (Samuel Martinez, Executive Officer, 388-0480) on May 8, 2025; and County Finance and Administration (Valerie Clay, Deputy Executive Officer, 387-5423) on May 15, 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: June 10, 2025



cc: File - Administrative Office w/attachment
MBA 06/23/2025