

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

August 20, 2024

FROM

LUTHER SNOKE, Chief Executive Officer, County Administrative Office

SUBJECT

Property Tax Exchange Related to LAFCO 3270 – Annexation to Cucamonga Valley Water District

RECOMMENDATION(S)

Adopt **Resolution No. 2024-129** 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 3270 – Annexation to Cucamonga Valley Water District (Southeastern Sphere of Influence).

(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) 3270 is a proposal initiated by the Cucamonga Valley Water District (CVWD) on February 27, 2024, requesting an annexation. The proposed annexation encompasses approximately 383 acres located entirely within the City of Rancho Cucamonga and is located east and west of Etiwanda Avenue generally north of 6th Street and south of Arrow Route. The proposed annexation area is bounded by a combination of Hickory Avenue and parcel lines on the east, a combination of Etiwanda Avenue, 6th Street, and parcel lines (portion of existing CVWD boundary) on the south, parcel lines (existing CVWD boundary) on the west, and a combination of the Metrolink Railroad, Etiwanda Avenue, and Arrow Route (existing CVWD boundary) on the north.

On May 22, 2024, LAFCO issued a Notice of Filing (NOF) notifying the affected agencies of the annexation proposal. The NOF requires the 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

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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 August 6, 2024; Finance (Allegra Pajot, Administrative Analyst, 387-5005) on August 5, 2024; LAFCO (Samuel Martinez, Executive Officer, 388-0480) on August 9, 2024; and County Finance and Administration (Valerie Clay, Deputy Executive Officer, 387-5423) on August 6, 2024.

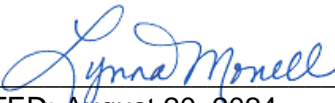
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Record of Action of the Board of Supervisors
San Bernardino County

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: August 20, 2024



cc: File - Administrative Office w/resolution w/attach
CCM 08/26/2024