

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

May 19, 2020

FROM

GARY McBRIDE, Chief Executive Officer, County Administrative Office

SUBJECT

Property Tax Exchange Related to LAFCO 3239 – Reorganization to Include Annexation to the City of Loma Linda and Detachment from the San Bernardino County Fire Protection District, its Valley Service Zone and its Zone FP-5, and County Service Area 70 (City-owned Parcels)

RECOMMENDATION(S)

Adopt **Resolution No. 2020-56** 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 3239 – Reorganization to Include Annexation to the City of Loma Linda and Detachment from the San Bernardino County Fire Protection District, its Valley Service Zone and its Zone FP-5, and County Service Area 70 (City-owned Parcels).
(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.

FINANCIAL IMPACT

Approval of this item will not result in the use of Discretionary General Funding (Net County Cost). Approval will potentially result in ongoing reductions of \$2,366 in funding for the San Bernardino County Fire Protection District (SBCFPD) due to the transfer of property tax revenue to the City of Loma Linda (City). However, the City will assume responsibility and cost for municipal services in the reorganization area. The proposed transfer does not affect County Service Area 70 as it currently does not receive property tax revenue for 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 property tax revenue as a result of the pending reorganization related to Local Agency Formation Commission (LAFCO) proposal LAFCO 3239 is as follows:

Affected Agency	Transfer to	Transfer from
City of Loma Linda	\$2,087	
County General Fund	\$279	
County Service Area 70		\$0
SBCFPD – Valley Service Zone		\$1,938
SBCFPD – Administration		\$428

**Property Tax Exchange Related to LAFCO 3239 - Reorganization to Include Annexation to the City of Loma Linda and Detachment from the San Bernardino County Fire Protection District, its Valley Service Zone and its Zone FP-5, and County Service Area 70 (City-owned Parcels)
May 19, 2020**

Affected Agency	Transfer to	Transfer from
Total Transfer	\$2,366	\$2,366

BACKGROUND INFORMATION

LAFCO 3239 is a proposal based on an application submitted by the City of Loma Linda on June 24, 2019 proposing a reorganization to include annexation to the City of Loma Linda and detachment from the San Bernardino County Fire Protection District, its Valley Service Zone and its Zone FP-5, and County Service Area 70.

The City of Loma Linda initiated the proposal to annex 11 City-owned parcels comprising approximately 664 acres. The annexation area is generally located south of Beaumont Avenue (existing City of Loma Linda boundary), west of Whittier Avenue, north of the Riverside/San Bernardino county line, and east of Mountain View Avenue (existing City of Loma Linda boundary) within the City of Loma Linda’s southeastern sphere of influence.

On February 28, 2020, 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. A determination of the property tax revenue exchange associated with the jurisdictional change must occur prior to 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 adopt a resolution related to the property tax exchange, and act on behalf of all special districts (board-governed or independent) within the County’s jurisdiction.

PROCUREMENT

Not applicable.

REVIEW BY OTHERS

This item has been reviewed by County Counsel (Dawn Martin, Deputy County Counsel, 387-5455) on April 23, 2020; Finance (Allegra Pajot, Administrative Analyst, 387-5005) on April 21, 2020; LAFCO (Samuel Martinez, Executive Officer, 388-0480) on April 24, 2020; and County Finance and Administration (Kelly Welty, Deputy Executive Officer, 387-5423) on April 27, 2020.

**Property Tax Exchange Related to LAFCO 3239 - Reorganization to Include Annexation to the City of Loma Linda and Detachment from the San Bernardino County Fire Protection District, its Valley Service Zone and its Zone FP-5, and County Service Area 70 (City-owned Parcels)
May 19, 2020**

Record of Action of the Board of Supervisors
County of San Bernardino

APPROVED (CONSENT CALENDAR)

Moved: Robert A. Lovingood Seconded: Josie Gonzales

Ayes: Robert A. Lovingood, Janice Rutherford, Dawn Rowe, Curt Hagman, Josie Gonzales

Lynna Monell, CLERK OF THE BOARD

BY 
DATED: May 19, 2020



cc: W/RESOLUTION
File- Administrative Office w/attach
la 05/26/2020