

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

May 21, 2024

**FROM**

**LUTHER SNOKE, Chief Executive Officer, County Administrative Office**

**SUBJECT**

Property Tax Exchange Related to LAFCO 3269 – Reorganization to Include Annexation to the City of Chino and Detachment from County Service Area SL-1 and County Service Area 70 (Ramona Francis Annexation)

**RECOMMENDATION(S)**

Adopt **Resolution No. 2024-53** 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 3269 – Reorganization to Include Annexation to the City of Chino and Detachment from County Service Area SL-1 and County Service Area 70 (Ramona Francis Annexation).

(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 \$54,720 in funding for the County General Fund and an ongoing decrease of \$1,302 for County Service Area (CSA) SL-1 due to the transfer of property tax revenue to the City of Chino (City). However, the City will assume responsibility and cost for municipal services for the reorganization proposal area. The proposed transfer does not affect CSA 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 annual property tax revenue as a result of the pending reorganization related to Local Agency Formation Commission (LAFCO) proposal LAFCO 3269 is as follows:

<b>Affected Agency</b>	<b>Transfer From</b>	<b>Transfer To</b>
County General Fund	\$54,720	\$0
County Service Area 70	\$0	\$0
County Service Area SL-1	\$1,302	\$0
City of Chino	\$0	\$56,022
<b>Transfer Total</b>	<b>\$56,022</b>	<b>\$56,022</b>

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**BACKGROUND INFORMATION**

LAFCO 3269 is a proposal initiated by the City on July 5, 2023, requesting reorganization to include annexation to the City and detachment from CSA SL-1 and CSA 70. The reorganization proposal area encompasses approximately 144.80 acres and is generally located north and south of Francis Avenue between Norton and Yorba Avenues. The area is bounded by: parcel on the north; a combination of Francis Avenue, Ramona Avenue, and parcel lines (generally City of Chino boundaries) on the west; a combination of Philadelphia Street and parcel lines (City of Chino boundaries) on the south; and a combination of Yorba Avenue and parcel lines (generally City of Chino boundaries) on the east.

On February 5, 2024, 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 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 (Board) 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.

If the LAFCO proposal is modified subsequently, the exchange of property tax revenues would be reviewed and potentially revised. The modified proposal would then be presented to the Board to adopt a new resolution related to the updated property tax exchange, superseding any prior resolutions. The property tax exchange associated with this action will only be effective upon completion of the reorganization proceedings by LAFCO.

**PROCUREMENT**

Not applicable.

**REVIEW BY OTHERS**

This item has been reviewed by County Counsel (Julie Surber, Principal Assistant County Counsel, 387-5455) on April 29, 2024; Finance (Allegra Pajot, Administrative Analyst, 387-5005) on April 23, 2024; LAFCO (Samuel Martinez, Executive Officer, 388-0480) on May 6, 2024; and County Finance and Administration (Valerie Clay, Deputy Executive Officer, 387-5423) on May 1, 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.), Dawn Rowe, Curt Hagman, Joe Baca, Jr.  
Absent: Jesse Armendarez

Lynna Monell, CLERK OF THE BOARD

BY   
DATED: May 21, 2024



cc:     File - Administrative office w/resolution w/attach  
CCM   05/24/2024