

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

December 5, 2023

**FROM**

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

**SUBJECT**

Property Tax Exchange Related to LAFCO 3265 – Annexation to the Bighorn-Desert View Water Agency

**RECOMMENDATION(S)**

Adopt **Resolution No. 2023-205** 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 3265 – Annexation to the Bighorn-Desert View Water Agency and its Improvement Zone CSA70-W1 (Assessor Parcel Number 0631-071-29).  
(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) 3265 is a proposal initiated by the Bighorn-Desert View Water Agency (Agency) on August 8, 2023, requesting an annexation to the Agency. The proposed annexation area comprises approximately 10 acres, generally located on the south side of Napa Road between the natural extension of Alta and Covelo Avenues, within the Agency's southeastern sphere of influence.

On September 27, 2023, 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. 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.

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**PROCUREMENT**

Not applicable.

**REVIEW BY OTHERS**

This item has been reviewed by County Counsel (Julie Surber, Principal Assistant County Counsel, 387-5455) on November 17, 2023; Finance (Allegra Pajot, Administrative Analyst, 387-5005) on November 16, 2023; LAFCO (Samuel Martinez, Executive Officer, 388-0480) on November 17, 2023; and County Finance and Administration (Valerie Clay, Deputy Executive Officer, 387-5423) on November 16, 2023.

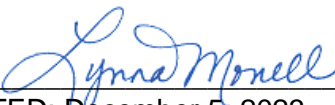
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Record of Action of the Board of Supervisors  
San Bernardino County

**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: December 5, 2023



cc:    w/Resolution  
      File - Administrative Office w/attach  
CCM  12/8/2023