

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

**August 22, 2023**

**FROM**

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

**SUBJECT**

Property Tax Exchange Related to LAFCO 3262 – Annexation to the Helendale Community Services District (Lower Eastern Sphere of Influence)

**RECOMMENDATION(S)**

Adopt **Resolution No. 2023-160** 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 3262 – Annexation to the Helendale Community Services District (Lower Eastern 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.

**BACKGROUND INFORMATION**

LAFCO 3262 is a proposal initiated by the Helendale Community Services District (District) on April 20, 2023, requesting an annexation to the Helendale Community Services District (Lower Eastern Sphere of Influence).

The proposed annexation area encompasses approximately 23 square miles generally bordered by: a combination of section lines and Chester Road to the north; a combination of section lines and Lone Start Road along the District and the City of Barstow's adjoining sphere of influence boundaries to the east; a combination of section lines, Panamint Trail, the natural extension of Palomino Road, Frontier Road, and Bonanza Trail along the District and the City of Barstow's adjoining sphere of influence boundaries as well as the District's actual boundary to the south; and a combination of section lines and Ranchito Road along the District's boundary to the west.

On May 12, 2023, the Local Agency Formation Commission (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

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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.

**PROCUREMENT**

Not applicable.

**REVIEW BY OTHERS**

This item has been reviewed by County Counsel (Julie Surber, Principal Assistant County Counsel, 387-5455) on August 1, 2023; Finance (Allegra Pajot, Administrative Analyst, 387-5005) on July 27, 2023; LAFCO (Samuel Martinez, Executive Officer, 388-0480) on August 2, 2023; and County Finance and Administration (Valerie Clay, Deputy Executive Officer, 387-5423) on August 4, 2023.

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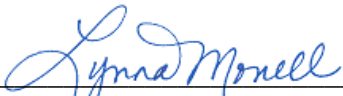
**August 22, 2023**

Record of Action of the Board of Supervisors  
San Bernardino County

**APPROVED (CONSENT CALENDAR)**

Moved: Joe Baca, Jr. Seconded: Curt Hagman  
Ayes: Jesse Armendarez, Dawn Rowe, Curt Hagman, Joe Baca, Jr.  
Absent: Col. Paul Cook (Ret.)

Lynna Monell, CLERK OF THE BOARD

BY   
DATED: August 22, 2023



cc: w/Resolution  
LAFCO - Martinez  
File - Administrative Office/Property Tax Transfers & Distribution  
CCM 08/28/2023