

RESOLUTION NO. 2025-231

RESOLUTION OF THE BOARD OF SUPERVISORS OF SAN BERNARDINO COUNTY, STATE OF CALIFORNIA, DETERMINING THE AMOUNT OF PROPERTY TAX REVENUES TO BE EXCHANGED AMONG SAN BERNARDINO COUNTY, THE CITY OF SAN BERNARDINO, THE SAN BERNARDINO COUNTY FIRE PROTECTION DISTRICT, AND COUNTY SERVICE AREA 70 RESULTING FROM THE JURISDICTIONAL CHANGE DESCRIBED BY LAFCO 3275

On November 18, 2025, on motion of Supervisor Hagman, duly seconded by Supervisor Baca, Jr., and carried, the following resolution is adopted by the Board of Supervisors of San Bernardino County, State of California.

SECTION 1. The Board of Supervisors of San Bernardino County hereby finds and determines that:

- A. Pursuant to Section 99 of the Revenue and Taxation Code, prior to the issuance of a Certificate of Filing by the Local Agency Formation Commission Executive Officer, the governing bodies of all local agencies whose service responsibilities will be altered by the change of organization shall negotiate and determine by resolution the amount of property tax revenues to be exchanged between and among such local agencies.
- B. Except as provided in Section 99.01 of the Revenue and Taxation Code, in the event that a jurisdictional change would affect the service area or service responsibility of one or more special districts, the Board of Supervisors shall, on behalf of all special districts, negotiate any exchange of property tax revenues.
- C. The Board of Supervisors of San Bernardino County and the City of San Bernardino have determined the amount of property tax revenues to be exchanged as a result of the following jurisdictional change:

LAFCO 3275 – REORGANIZATION TO INCLUDE ANNEXATION TO THE CITY OF SAN BERNARDINO AND DETACHMENT FROM COUNTY SERVICE AREA 70

SECTION 2. The Board of Supervisors of San Bernardino County hereby resolves and orders that:

- A. The negotiated exchange of property tax revenue among the City of San Bernardino, San Bernardino County, the San Bernardino County Fire Protection District (and its Valley Service Zone), and County Service Area 70, as attached hereto as Exhibit A and incorporated herein by reference, resulting from the above-described jurisdictional change, is accepted.
- B. The annual tax increment generated in the area subject to the jurisdictional change and attributable to the local agencies whose service area or service responsibilities will be altered by the proposed jurisdictional change shall be allocated in future years pursuant to the provisions of Section 98 of the Revenue and Taxation Code.

SECTION 3. The Clerk of the Board of Supervisors is hereby directed to certify the passage of this resolution and to cause a certified copy to be sent to the Executive Officer of the Local Agency Formation Commission for San Bernardino County.

PASSED AND ADOPTED by the Board of Supervisors of San Bernardino County, State of California,
by the following vote:

AYES: DIRECTORS: Jesse Armendarez, Dawn Rowe, Curt Hagman, Joe Baca, Jr.

NOES: DIRECTORS: None

ABSENT: DIRECTORS: Col. Paul Cook (Ret.)

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I, **LYNNA MONELL**, Clerk of the Board of Supervisors of San Bernardino County, State of California, hereby certify the foregoing to be a full, true and correct copy of the record of the action taken by the Board of Supervisors, by vote of the members present, as the same appears in the Official Minutes of said Board at its meeting of November 18, 2025. # 26 CCM

LYNNA MONELL
Clerk of the Board of Supervisors

By _____
Deputy