

**RESOLUTION NO. 2026-\_\_\_\_\_**

**RESOLUTION OF THE BOARD OF SUPERVISORS OF SAN BERNARDINO COUNTY, STATE OF CALIFORNIA, DETERMINING THE AMOUNT OF PROPERTY TAX REVENUES TO BE EXCHANGED BETWEEN AND AMONG SAN BERNARDINO COUNTY FIRE PROTECTION DISTRICT, ITS NORTH DESERT SERVICE ZONE AND SERVICE ZONE FP-5, THE CITY OF ADELANTO, AND OTHER AFFECTED AGENCIES RESULTING FROM THE JURISDICTIONAL CHANGE DESCRIBED BY LAFCO 3279**

On May \_\_\_\_\_, 2026, on motion of Supervisor \_\_\_\_\_, duly seconded by Supervisor \_\_\_\_\_ 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 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 Adelanto have determined the amount of property tax revenues to be exchanged as a result of the following jurisdictional change:

**LAFCO 3279 – REORGANIZATION TO INCLUDE ANNEXATION TO THE SAN BERNARDINO COUNTY FIRE PROTECTION DISTRICT, ITS NORTH DESERT SERVICE ZONE, AND ITS ZONE FP-5 (CITY OF ADELANTO)**

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

- A. The negotiated exchange of property tax revenue between the City of Adelanto, San Bernardino County Fire Protection District and its North Desert Service Zone, attached hereto as Exhibit “A” and incorporated herein by reference, resulting from the above described jurisdictional change(s), is approved and accepted.
- B. The annual tax increment generated in the areas subject to the jurisdictional change and attributable to the local agencies who 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.
- C. This resolution is intended to satisfy the property tax exchange requirements of Revenue and Taxation Code section 99 and shall not be construed to limit the County’s or the San Bernardino County Fire Protection District’s ability to seek, negotiate, or require additional non-property-tax revenues, City contributions, reimbursements, or other funding commitments necessary to support the continued provision of services.
- D. The County’s approval of the property tax exchange is based on the understanding that the City, County and San Bernardino County Fire Protection District will work in good faith to enter into a

separate funding agreement, or other mutually acceptable funding mechanism, to address projected service cost shortfalls not covered by property tax, Vehicle License Fee/Property Tax Swap revenue, Service Zone FP-5 special tax, or other identified revenues.

**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: SUPERVISORS:

NOES: SUPERVISORS:

ABSENT: SUPERVISORS:

\* \* \* \* \*

STATE OF CALIFORNIA            )  
  )  
SAN BERNARDINO COUNTY        )        ss.

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 \_\_\_\_\_, 2026.

LYNNA MONELL  
Clerk of the Board of Supervisors

By \_\_\_\_\_  
Deputy