



San Bernardino County

Legislation Text

File #: 6648, Agenda Item #: 24

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

September 13, 2022

FROM

LEONARD X. HERNANDEZ, Chief Executive Officer, County Administrative Office

SUBJECT

Property Tax Exchange Related to LAFCO 3258 - Reorganization to Include Annexation to the City of San Bernardino and San Bernardino County Fire Protection District, its Valley Service Zone and its Service Zone FP-5, and Detachment from the City of Redlands

RECOMMENDATION(S)

Adopt Resolution 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 3258 - Reorganization to Include Annexation to the City of San Bernardino and San Bernardino County Fire Protection District, its Valley Service Zone and its Service Zone FP-5, and Detachment from the City of Redlands.

(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

Local Agency Formation Commission for San Bernardino (LAFCO) proposal LAFCO 3258 (and its companion sphere of influence amendment, proposal LAFCO 3257) was initiated by the Inland Valley Development Agency on March 28, 2022, requesting annexation to the City of San Bernardino, San Bernardino County Fire Protection District (SBCFPD), its Valley Service Zone and its Service Zone FP-5, and detachment from the City of Redlands. The area proposed for reorganization generally encompasses the east half of Mountain View Avenue Bridge and the underlying riverbed area (portions of Assessor Parcel Numbers 0292-011-37-000 and 0292-011-42-000) of approximately 6.27 acres along Mountain View Avenue north of San Bernardino Avenue.

This reorganization intends to place the entirety of the bridge and the adjacent riverbed/channel area within the City of San Bernardino and the SBCFPD's jurisdiction. Any change in the boundaries of Service Zone FP-5, the corresponding FP-5 special tax, or the Valley Service Zone to include the annexed area would require

separate action(s) by the SBCFPD's Board of Directors following the procedures identified in the Fire Protection District Law of 1987 found in Health and Safety Code section 13950, et seq.

On April 28, 2022, LAFCO issued a Notice of Filing (NOF) notifying the affected agencies of the reorganization proposal (as well as the companion sphere of influence amendment). 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 issuance of the Certificate of Filing by LAFCO.

In accordance with Section 99 of the California Revenue and Taxation Code, the Board of Supervisors must adopt a resolution related to the property tax exchange, and act on behalf of all special districts (board-governed or independent) within the County's jurisdictions. There are no general ad valorem revenues to transfer to the annexing agencies as a result of the detachment from the City of Redlands.

PROCUREMENT

Not applicable.

REVIEW BY OTHERS

This item has been reviewed by County Counsel (Julie Surber, Principal Assistant County Counsel, and Scott Runyan, Principal Assistant County Counsel, 387-5455) on August 23, 2022; Finance (Allegra Pajot, Administrative Analyst, 387-5005) on July 7, 2022; LAFCO (Samuel Martinez, Executive Officer, 388-0480) on August 24, 2022; and County Finance and Administration (Valerie Clay, Deputy Executive Officer, 387-5423) on August 24, 2022.