

REF T/RECOMMENDATION TO THE BOARD OF SUPERVISORS
OF SAN BERNARDINO COUNTY, CALIFORNIA
AND RECORD OF ACTION

RECEIVED
APR 20 2007

April 17, 2007

FROM: NORMAN A. KANOLD, Assistant County Administrator
Public and Support Services Group

SUBJECT: LAFCO NO. 3000A – Reorganization to Include Detachments from the Central Valley Fire Protection District, Establishment of the Central Valley Fire Protection District as a Subsidiary District of the City of Fontana and Renamed the Fontana Fire Protection District (City of Fontana Alternative Proposal to County Fire Reorganization)

RECOMMENDATION: Adopt resolution 2007-079 determining the following as the property tax revenue amounts to be transferred as a result of the pending reorganization related to LAFCO No. 3000A (Reorganization to Include Detachments from the Central Valley Fire Protection District, Establishment of the Central Valley Fire Protection District as a Subsidiary District of the City of Fontana and Renamed the Fontana Fire Protection District - City of Fontana Alternative Proposal):

<u>Agency</u>	<u>Transfer To</u>	<u>Transfer From</u>
Yucca Valley Fire Protection District - to be renamed the San Bernardino County Fire Protection District	\$ 2,655,371	
Central Valley Fire Protection District		(\$2,650,360)
CSA 38 General – Fire (as shown on current Tax Roll)		(\$ 5,011)

BACKGROUND INFORMATION: Local Agency Formation Commission (LAFCO) No. 3000A is an alternative application related to the County Fire Reorganization which proposes to detach 10 separate areas from the Central Valley Fire Protection District, areas not currently a part of the City of Fontana or its sphere of influence, totaling approximately 8,310+/- acres (13+/- square miles). These detachments include the community of Muscoy, the community of Bloomington within the City of Rialto sphere of influence, the development project known as the Villages at Lytle Creek and others. The application proposes the establishment of the remaining Central Valley Fire Protection District, encompassing approximately 33,500+/- acres (52.4 square miles), which includes the existing City of Fontana and its defined sphere of influence, as a Subsidiary District of the City of Fontana, and renaming it the Fontana Fire Protection District. The retained portion of the District would continue to receive its existing share of the ad valorem property tax.

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cc: w/Resolution
PSSG – Kanold
CAO – Thies
LAFCO – Rollings-McDonald
County Fire – Dennen
Special Districts – Sutton
Central Valley Fire Protection Dist.
c/o SDD
Yucca Valley Fire Protection Dist.
c/o SDD
City of Fontana
Auditor
Treasurer/Tax Collector
File – PSSG
(mp 04/19/07)

Record of Action of the Board of Supervisors
Resolution 2007-079
APPROVED (CONSENT CALENDAR)

MOTION MOVE 1 2 4 SECOND 5

DENA M. SMITH, CLERK OF THE BOARD
BY *[Signature]*

DATED: April 17, 2007



LAFCO NO. 3000A – Reorganization to Include Detachments from the Central Valley Fire Protection District
April 17, 2007
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In order for this reorganization to be considered, LAFCO must issue a Certificate of Filing (COF). In accordance with Section 99 of the California Revenue and Taxation Code, a resolution must be adopted by the County Board of Supervisors, on behalf of all affected districts, specifying the distribution of property tax revenues to a Successor District, the Yucca Valley Fire Protection District in this instance, prior to issuance of the COF.

The transfer amounts in the above recommendation were determined by the Auditor/Controller – Recorder through an identification of the amount of secured ad valorem property taxes currently allocated to the Central Valley Fire Protection District and what is shown as being CSA 38 General – Fire (this area encompasses the Villages at Lytle Creek which was recently annexed to the Central Valley Fire Protection District but has not been shown on the Tax Rolls) that would be transferred to the Yucca Valley Fire Protection District, to be renamed the San Bernardino County Fire Protection District in the event that LAFCO includes the Alternative Proposal 3000A initiated by the City of Fontana as a part of the County Fire Reorganization. Upon completion of the reorganization process, these property tax revenues would be further redirected to the Valley Improvement District.

REVIEW BY OTHERS: This item was reviewed by the County Administrative Office (Wayne Thies, Administrative Analyst, 387-5409) on April 10, 2007; and by LAFCO (Kathleen Rollings-McDonald, Executive Officer, 383-9900) on April 11, 2007. This item has also been coordinated with the agencies impacted by the pending consolidation.

FINANCIAL IMPACT: This property tax transfer shall only be effective upon the satisfactory completion of the reorganization proceedings. If this reorganization is approved by LAFCO, the Central Valley Fire Protection District current property tax revenue share for the 2006-07 base fiscal year (\$2,650,360) and the related CSA 38 General – Fire tax revenue share for the 2006-07 base fiscal year (\$5,011) for the ten (10) affected areas would be transferred to the Yucca Valley Fire Protection District, as the Successor Special District, subject to the LAFCO terms and conditions associated with this reorganization and LAFCO 3000. The recommended action has no known impact on the County General Fund.

SUPERVISORIAL DISTRICT(S): Second and Fifth

PRESENTER: Norman A. Kanold, Assistant County Administrator 387-4532



RESOLUTION NO. 2007-079

RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF SAN BERNARDINO, STATE OF CALIFORNIA, DETERMINING THE AMOUNT OF PROPERTY TAX REVENUES TO BE EXCHANGED BETWEEN AND AMONG THE YUCCA VALLEY FIRE PROTECTION DISTRICT, THE CENTRAL VALLEY FIRE PROTECTION DISTRICT, AND COUNTY SERVICE AREA 38 GENERAL - FIRE, RESULTING FROM THE JURISDICTIONAL CHANGE DESCRIBED BY LAFCO NO. 3000A

On Tuesday, April 17, 2007, on motion of Supervisor Mitzelfelt, duly seconded by Supervisor Gonzales, and carried, the following resolution is adopted:

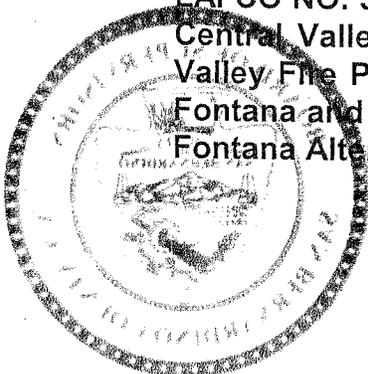
SECTION 1. The Board of Supervisors of the County of San Bernardino hereby finds and determines that:

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 area or service responsibilities will be altered by a proposed jurisdictional change 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 99.1 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 the district or districts, negotiate any exchange of property tax revenues.

C. The Board of Supervisors of the County of San Bernardino, on behalf of the Central Valley Fire Protection District, the Yucca Valley Fire Protection District, and County Service Area 38 General - Fire, has determined the amount of property tax revenues to be exchanged as a result of the following jurisdictional change(s):

LAFCO NO. 3000A – Reorganization to Include Detachments from the Central Valley Fire Protection District, Establishment of the Central Valley Fire Protection District as a Subsidiary District of the City of Fontana and Renamed the Fontana Fire Protection District (City of Fontana Alternative Proposal)



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

A. The negotiated exchange of property tax revenue between the Central Valley Fire Protection District and County Service Area 38 General - Fire, and the Yucca Valley Fire Protection District as the Successor Special District, 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 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 of the County of San Bernardino.

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

AYES: SUPERVISORS: Mitzelfelt, Hansberger, Ovitt, Gonzales

NOES: SUPERVISORS: NONE

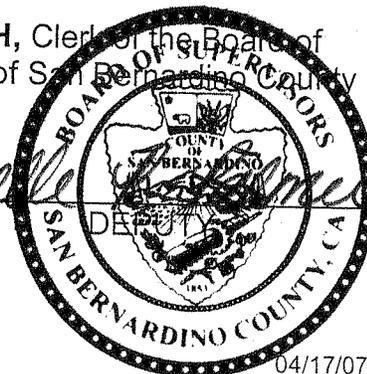
ABSENT: SUPERVISORS: Biane

STATE OF CALIFORNIA)
COUNTY OF SAN BERNARDINO) ss.

I, **DENA SMITH**, Clerk of the Board of Supervisors of San Bernardino County, California, hereby certify the foregoing to be a full, true and correct copy of the record of the action as the same appears in the Official Minutes of said Board at its meeting of April 17, 2007, item #5, mp.

DENA SMITH, Clerk of the Board of Supervisors of San Bernardino County

By *Michelle*



City of Fontana Alternative - County Fire Reorganization

EXHIBIT A

AREA REFERENCE	Area 2 - Glen Helen Ranch Area 107005	Area 3 - Cajon Blvd. Area (San Bern. City Sphere) 107005	Area 4 - Muscoy Refer to Exhibit B	Area 5 - Bohnert Ave. (Rialto City Sphere) 106028	Area 6 - Cactus Ave./Casmalia St. (Rialto City Sphere) 106028
TRA DATA					
ASSESSED VALUE	\$ -	\$ 8,939,771	\$ 266,337,002	\$ 11,811,899	\$ 14,265,227
TAX REVENUE	\$ -	\$ 89,398	\$ 2,663,370	\$ 118,119	\$ 142,652
	CHANGE IN BASE YEAR 2006-07	CHANGE IN BASE YEAR 2006-07	CHANGE IN BASE YEAR 2006-07	CHANGE IN BASE YEAR 2006-07	CHANGE IN BASE YEAR 2006-07
<u>TRANSFER FROM</u>					
County:					
General Operations	\$ -	\$ -	\$ -	\$ -	\$ -
Flood Control Zones 2 & 3	\$ -	\$ -	\$ -	\$ -	\$ -
Flood Control Admin 1 - 6	\$ -	\$ -	\$ -	\$ -	\$ -
Library	\$ -	\$ -	\$ -	\$ -	\$ -
Total County	\$ -	\$ -	\$ -	\$ -	\$ -
Other Affected Agencies:					
Central Valley Fire Protection District	\$ -	\$ 15,534	\$ 462,983	\$ 20,299	\$ 24,515
CSA 38 General - Fire	\$ -	\$ -	\$ -	\$ -	\$ -
Total Other Affected Agencies	\$ -	\$ 15,534	\$ 462,983	\$ 20,299	\$ 24,515
TOTAL TRANSFER FROM	\$ -	\$ 15,534	\$ 462,983	\$ 20,299	\$ 24,515
<u>TRANSFER TO</u>					
Yucca Valley Fire Protection District - to be renamed the San Bernardino County Fire Protection District	\$ -	\$ 15,534	\$ 462,983	\$ 20,299	\$ 24,515
TOTAL TRANSFER TO	\$ -	\$ 15,534	\$ 462,983	\$ 20,299	\$ 24,515

LAFCO 3000A
City of Fontana Alternative - County Fire Reorganization

EXHIBIT A

AREA REFERENCE	Area 7 - Highland/Lilac Avenues	Area 8 - EI Rancho Verde Island	Area 8 - EI Rancho Verde Island	Area 9 - Riverside Ave./115	Area 10 - Villages at Lytle Creek Project	Area 10 - Villages at Lytle Creek Project
TRA DATA	106028	106027	106028	Refer to Exhibit B	107014	106004
ASSESSED VALUE	\$ 37,676,953	\$ 76,629,930	\$ 22,354,021	\$ 112,054	\$ 2,718,815	\$ 1,437,310
TAX REVENUE	\$ 376,770	\$ 766,299	\$ 223,540	\$ 1,121	\$ 27,188	\$ 14,373
	CHANGE IN BASE YEAR 2006-07	CHANGE IN BASE YEAR 2006-07	CHANGE IN BASE YEAR 2006-07	CHANGE IN BASE YEAR 2006-07	CHANGE IN BASE YEAR 2006-07	CHANGE IN BASE YEAR 2006-07
<u>TRANSFER FROM</u>						
County:						
General Operations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Flood Control Zones 2 & 3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Flood Control Admin 1 - 6	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Library	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total County	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Affected Agencies:						
Central Valley Fire Protection District	\$ 64,748	\$ 131,691	\$ 38,415	\$ 213	\$ -	\$ -
CSA 38 General - Fire	\$ -	\$ -	\$ -	\$ -	\$ 3,243	\$ 1,768
Total Other Affected Agencies	\$ 64,748	\$ 131,691	\$ 38,415	\$ 213	\$ 3,243	\$ 1,768
TOTAL TRANSFER FROM	\$ 64,748	\$ 131,691	\$ 38,415	\$ 213	\$ 3,243	\$ 1,768
<u>TRANSFER TO</u>						
Yucca Valley Fire Protection District - to be renamed the San Bernardino County Fire Protection District	\$ 64,748	\$ 131,691	\$ 38,415	\$ 213	\$ 3,243	\$ 1,768
TOTAL TRANSFER TO	\$ 64,748	\$ 131,691	\$ 38,415	\$ 213	\$ 3,243	\$ 1,768

City of Fontana Alternative - County Fire Reorganization

EXHIBIT A

AREA REFERENCE	Area 11 - Bloomington	TOTALS
TRA DATA	Refer to Exhibit B	
ASSESSED VALUE	\$ 1,104,089,643	\$ 1,546,372,625
TAX REVENUE	\$ 11,040,896	\$ 15,463,726

	CHANGE IN BASE YEAR 2006-07	CHANGE IN BASE YEAR 2006-07
<u>TRANSFER FROM</u>		
County:		
General Operations	\$ -	\$ -
Flood Control Zones 2 & 3	\$ -	\$ -
Flood Control Admin 1 - 6	\$ -	\$ -
Library	\$ -	\$ -
Total County	\$ -	\$ -
Other Affected Agencies:		
Central Valley Fire Protection District	\$ 1,891,962	\$ 2,650,360
CSA 38 General - Fire	\$ -	\$ 5,011
Total Other Affected Agencies	\$ 1,891,962	\$ 2,655,371
TOTAL TRANSFER FROM	\$ 1,891,962	\$ 2,655,371

TRANSFER TO

Yucca Valley Fire Protection District - to be renamed the San Bernardino County Fire Protection District	\$ 1,891,962	\$ 2,655,371
TOTAL TRANSFER TO	\$ 1,891,962	\$ 2,655,371

LAFCO 3000A City of Fontana Alternative
TRA DATA

Exhibit B

AREA 4 Detach from Central Valley FPD (Muscoy community)

<u>TRA</u>	<u>Land</u>	<u>Improvement</u>	<u>Total</u>
107148	\$6,217,082	\$677,310	\$6,894,392
107086	\$248,888	\$36,000	\$284,888
107020	\$565,116	\$13,286	\$578,402
107018	\$67,226,581	\$171,090,925	\$238,317,506
107077	\$1,334,633	\$4,145,666	\$5,480,299
107070	No Values		
107078	No Values		
107069	No Values		
106028	\$5,004,696	\$9,776,819	\$14,781,515
Totals			\$266,337,002

AREA 9 Detach from Central Valley FPD (Riverside Avenue/I-15)

<u>TRA</u>	<u>Land</u>	<u>Improvement</u>	<u>Total</u>
74016	\$112,054		\$112,054
74028	No Values		

AREA 11 Detach from Central Valley FPD (Bloomington community)

<u>TRA</u>	<u>Land</u>	<u>Improvement</u>	<u>Total</u>
64005	\$275,871	\$225,151	\$501,022
64009	\$3,079,868	\$3,339,850	\$6,419,718
64014	\$1,496,731	\$4,754,034	\$6,250,765
64018	\$15,951,704	\$1,080,720	\$17,032,424
64024	\$2,000,789	\$0	\$2,000,789
64026	\$19,947,653	\$44,531,029	\$64,478,682
64027	\$128,259,400	\$265,970,012	\$394,229,412
64029	\$11,620,435	\$4,159,478	\$15,779,913
64030	\$758,413	\$322,508	\$1,080,921
64031	\$6,279,659	\$6,812,771	\$13,092,430
64032	\$1,005,422	\$0	\$1,005,422
64034	\$56,555,051	\$89,770,670	\$146,325,721
64036	\$600,718	\$375,634	\$976,352
64040	\$37,276,814	\$95,792,291	\$133,069,105
64041	\$807,144	\$0	\$807,144
64042	\$5,371,645	\$12,256,075	\$17,627,720
64052	\$10,444,271	\$19,757,432	\$30,201,703
74010	\$70,116,636	\$183,093,764	\$253,210,400
64015	No Values		
64016	No Values		
64025	No Values		
Total			\$1,104,089,643