

# TOWN OF APPLE VALLEY TOWN COUNCIL STAFF REPORT

То:	Honorable Mayor and Town Cou	uncil Dat	e: Septem	ber 25, 2018
From:	Orlando Acevedo, Assistant Dir Economic Development	ector Iten	n No:	7
Subject:	A RESOLUTION OF THE TOWN DETERMINING THE AMOUNT OF TRANSFERRED AS A RESULT OF TO INCLUDE THE ANNEXATION FROM COUNTY SERVICE AREA 3229	F PROPERTY OF THE PEND N TO THE TO	TAX REVE ING REORC WN OF APF	NUES TO BE GANIZATION PLE VALLEY
Town Manage	er Approval:	Budgeted Item	i: 🗌 Yes 🗌	No 🖂 N/A

### **RECOMMENDED ACTION:**

Approve Resolution No. 2018-44 of the Town of Apple Valley determining the amount of property tax revenues to be transferred as a result of the pending reorganization to include the annexation to the Town of Apple Valley from County Service Area 70 as described in LAFCO No. 3229.

#### SUMMARY:

On May 8, 2018, Council directed staff to initiate proceedings for Annexation No. 2018-001. Annexation No. 2008-001 consists of 1,304 acres located in the Town's Sphere of Influence, that lie west of Dale Evans Parkway and Stoddard Wells Road, north of Johnson Road, east of Interstate 15, and south of Morro Road (Exhibit B: Annexation Map). The Council adopted Resolution No. 2018-017, requesting the Local Agency Formation Commission (LAFCO) process the application for annexation of this area into the Town of Apple Valley. At the same meeting, the Town Council adopted Resolution No. 2018-16, adopting an Addendum to the Final Environmental Impact Report (SCH #200891077) for General Plan Amendment No. 2008-001, and approving Annexation No. 2018-001.

The Town submitted the Annexation application to LAFCO on May 31, 2018.

As a prerequisite to LAFCO consideration, both the County and the Town must adopt property tax transfer resolutions. Resolution 2018-44, attached herein, is presented for

Council consideration. The County Board of Supervisors is expected to adopt a similar resolution also at its September 25, 2018 meeting.

In summary, the attached Resolution will provide a \$22,374 annual transfer from the County General Fund to the Town of Apple Valley as a result of the reorganization. This is approximately 5.6% of the annual property tax revenue collected from the annexed areas. Based upon the foregoing, staff recommends adoption of the attached Resolution.

## FISCAL IMPACT:

While there are no additional direct fiscal impacts, as outlined in Exhibit A: Estimated Property Tax Revenues Summary, the Town is expected to receive \$22,374 beginning in the base year of the annexation.

# ATTACHMENTS:

Resolution No. 2018-44 Determining the Property Tax Revenues Transfer as part Annexation No. 2018-001/LAFCO No. 3229, including:

- Exhibit A: Estimated Property Tax Revenues Summary
- Exhibit B: Annexation Map

#### **RESOLUTION NO. 2018-44**

#### A RESOLUTION OF THE TOWN OF APPLE VALLEY, CALIFORNIA, DETERMINING THE AMOUNT OF PROPERTY TAX REVENUES TO BE EXCHANGED BETWEEN AND AMONG COUNTY SERVICE AREA NO. 70 AND THE TOWN OF APPLE VALLEY, RESULTING FROM THE JURISDICTIONAL CHANGE DESCRIBED BY LAFCO NO. 3229.

**SECTION 1.** The Town of Apple Valley ("TOWN") and the Board of Supervisors of the County of San Bernardino agree and the Town Council of the Town of Apple Valley 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 of 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 an exchange of property tax revenues.

C. The Board of Supervisors of the County of San Bernardino, acting on behalf of CSA 70 and the Town of Apple Valley, have determined that an annual transfer from the County General Fund to the Town of Apple Valley occur as a result of the following jurisdictional change(s):

#### LAFCO NO. 3229 – REORGANIZATION TO INCLUDE ANNEXATION TO THE TOWN OF APPLE VALLEY AND DETACHMENT FROM COUNTY SERVICE AREA 70-(ANNEXATION NO. 2018-001)

**SECTION 2.** The Town of Apple Valley and the Board of Supervisors of the County of San Bernardino agree, and the Town Council of the Town of Apple Valley hereby resolves and orders that:

A. The negotiated exchange of property tax revenue between the County of San Bernardino and the Town of Apple Valley 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 Town of Apple Valley is hereby directed to certify 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**, APPROVED AND ADOPTED this 25<sup>th</sup> day of September 2018.

Art Bishop, Mayor

ATTEST

LaVonda Pearson, Town Clerk

Attachments: Exhibit A: Estimated Property Tax Revenues Summary Exhibit B: Annexation Map Exhibit A

M/A         M/A         M/A         M/A         M/A           Assessed Value         Value After RDA / Tracementa         Value After RDA / Tax Revenue         753.157         5         129.568         5         665.300           RDA Increment         5         753.157         5         129.568         5         366.5300           RDA Increment         5         753.157         5         129.568         5         366.5300           RPT3D/L         Tax Revenue         733.011         Tax Revenue         733.011         Tax Revenue         733.011         Tax Revenue           RPT3D/L         733.01         COUNTY GENERAL FUND         1% of Assessed Value         78.0154 (Tax Rev)         78.0154 (Tax Rev)         78.0154 (Tax Rev)           RPT3D/L         DOINTY GENERAL FUND         1.4005         1.8.0138200%         18.01330%         178.0154 (Tax Rev)         79.0154 (Tax Rev)           BF04.6001         COUNTY REE LIBRARY         1.5005 200%         1.100         20938200%         1.20         2366930%         495           BF04.6001         COUNTY REE LIBRARY         1.1000 000%         1.16         1.13337700%         1.23603300%         1.23605300%         495           BF04.6001         COUNTY REE LIBRARY         1.1000 0000%					8114C		54167	
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	Total Revenue Sul		4.43978000%	2.594	34 AAN56800%	446		Inc

## **Estimated Property Tax Revenues Summary**

Note: (A) TRA 54169 has negative RDA Increment

LAFCO 3229: TOWN OF APPLE VALLEY - Annexation Estimated Revenue Rev % in Major TRA: .09437668 FY 2017-18

SilLAFCOILAFCO Series 3000/LAFCO 3229 - Town of Apple Valley/C. Revenue Estimates/LAFCO 3229 - Revenue Estimate/1,0 LAFCO 3229

8/3/2018

LAFCO 3229: TOWN OF APPLE VALLEY - Annexation Estimated Revenue Rev % in Major TRA: .09437668 FY 2017-18

54170	RR97-RG01	3,456,860	\$ 1.675.251	1.781.609	\$ 17.816	1% of Assessed Value
54169	RR97-RG01	6,377,987	\$ 3,018,085 (A)	3,359,902	\$ 33,599	1% of Assessed Value
54168	RR97-RG01	8,938	5,862	3,076	31	
TRA	RDA Project	Assessed Value	RDA Increment	Net Value After RDA / TRA Frozen Base	Tax Revenue	

	Tax Revenue	x uist) x (Iax Kev)	3,329	<b>446</b>		1/	2/3	4,066		196		OFC F	T,//U	12	101	2.078	C 1 A A
1% of Assessed Value	Tax Distribution %		18.68787000%	2.50342700%	0.005.705.0007	0.000000000 F	%0010245C.1	22.82129300%		1.09852600%	0.0000000%	2000573620 0	2000 10205 C	0.06584400%	0.56491300%	11.66195600%	34 4832400%
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	Tax Distribution % PI739DYL	19.00143700%	ACCORFACE C	2.47844800%	0.10775900%	1.50862100%	73 09636500%	~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~			0.0000000%	10.05747100%	0.0000000%	0 57471300%		10.63218400%	33.72844900%
							County Agencies						ST		Cut- a	Other Agencies	I otal Revenue Subject to Transfer
		AB01-GA01 COUNTY GENERAL FUND	FLOOD CONTROL ZONF 4		FLUUD CUNIKUL ADMIN 3-6	BL01-GA01 COUNTY FREE LIBRARY			UD44-GA01 CSA 60 - VICTORVILLE	CSA 70		APPLE VALLEY FIRE PROTECTION DIST	MOJAVE DESERT RESOURCE CONS DIST	WY20-GI01 MOJAVE WATER AGENCY			Iotal
	Agency-Acct P739DYL	AB01-GA01	BF04-GA01	1	DLUO-GAU	BL01-GA01			UD44-GA01	IID50-GA01			WR03-GL01	WY20-GI01			

Note: (A) TRA 54169 has negative RDA Increment

S:ILAFCO/LAFCO Series 3000/LAFCO 3229 - Town of Apple Valley/C. Revenue Estimates/LAFCO 3229 - Revenue Estimate/1,0 LAFCO 3229

LAFCO 3229: TOWN OF APPLE VALLEY - Ann Estimated Revenue Rev % in Major TRA: .09437668 FY 2017-18

54175 N/A 5 5 1% of Assessed Value	Tax Distribution % Tax Revenue	PI739DYL (Tax Dist) x (Tax Rev)	0.0000000%	0.0000000%		-	0.0000000% -
54174         54174           N/A         N/A           S         5           S         5           S         1% of Assessed Value	on % Tax Revenue	JUYL (Tax Dist) x (Tax Rev)	0.0000000%	0.0000000%	0.0000000%	0.0000000%	0.0000000%
	Tax Revenue	/// (VAN ABIL A VEIU ABIL		-	0.0000000%	0.0000000% - 0	0.0000000%
TRA     54173       RDA Project     N/A       Assessed Value     N/A       Assessed Value     Assessed Value       RDA Increment     5       Net Value After RDA / TRA Frozen Base     1% of Assessed Value	Tax Distribution %		0.00	0.000	00:00	0.00	County Agencies 0.00
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	Agency-Acct P739DYL	AB01-GA01	REAA-GAD1	BED8-GAD1		BLUI-GAUI	

APPLE VALIEY FIRE PROTECTION DIST         0.00000000%         0.0000000%         0.0000000%         0.0000000%         0.0000000%         0.0000000%         0.0000000%         0.0000000%         0.0000000%         0.0000000%         0.0000000%         0.0000000%         0.0000000%         0.0000000%         0.0000000%         0.0000000%         0.0000000%         0.0000000%         0.0000000%         0.0000000%         0.000000%         0.000000%         0.000000%         0.000000%         0.000000%         0.000000%         0.0000000%         0.0000000%         0.00	JD44-GA01 JD50-GA01	JD44-GA01 CSA 60 - VICTORVILLE JD50-GA01 CSA 70	0.0000000%	0.0000000%		0.0000000%	1
NC/         0.0000000%         -         0.0000000%         -         0.0000000%         -         0         0           Total Revenue Subject to Transfer         0.0000000%         -         0.0000000%         -         0		APPLE VALLEY FIRE I MOJAVE DESERT RE	0.0000000% -	0.0000000%		0.0000000%	1 4
0.0000000000	- 1	INCY	0.0000000%	0.0000000%	,	0.0000000%	
		Uther Agencies Total Revenue Subject to Transfer	0.0000000%	0.0000000%		0.0000000%	]. .

Note: (A) TRA 54169 has negative RDA Increment

SILAFCOILAFCO Series 3000/LAFCO 3229 - Town of Apple Valley/G. Revenue Estimates/LAFCO 3229 - Revenue Estimate/1.0 LAFCO 3229

8/3/2018

LAFCO 3229: TOWN OF APPLE VALLEY - Annexation Estimated Revenue Rev % in Major TRA: 09437668 FY 2017-18

	TTAGE		99029		99033	
RDA Project	N/A		N/A		RR97-RG01	
Assessed Value			78,819		304,432	
A / TDA FILLEMENT			s		\$ 168,826	
			78,819		135,606	
A REVENUE			\$ 788		\$ 1.356	
1	1% of Assessed Value		1% of Assessed Value		1% of Assessed Value	
	Tax Distribution %	Tax Revenue	Tax Distribution %	Tax Revenue	Tax Distribution %	Tax Revenue
	PI739DYL	(Tax Dist) x (Tax Rev)	PI739DYL	(Tax Dist) x (Tax Rev)	PI739DVI	(Tay Dict) v (Tay Boud
	%0000000000000%	-	17 51640500%	120		LIAN NEILY (JEIN NEIL
	0.0000000%		200000102010	001	%00845650./T	239
	00000000		2000103 (0:1	4	2.36018300%	32
	~~~~~		%00015580.0	1	0.09002500%	1
	0.00000000%	1	1.46002400%	12	1.44804500%	. 20
<b>County Agencies</b>	%0000000000		21.43827900%	169	21.55760300%	

TURD-440	CSA 60 - VICTORVILLE	0.000000%	1 0445200001	-		
0 0 401	CC 3 30	~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	T.04433300%	×	1.03528800%	14
TOHO-OCO	CA /U	0.0000000%				
VF01-GA01	APPLE VALLEY FIRE PROTECTION DIST	0.00000000	0/0000000		0.0000000%	
1013 6101		- 0.000000%	9.41637900%	74	9.36345500%	127
TOTO-CO	INICIDATE DESERT RESOURCE CONS UIST	0.000000%				
/Y20-GI01	MOIAVE WATER AGENCY		n/00000000		0.0000000	•
		- n.000000%	0.53586000%	4	0 53250700%	r
	Other Agencies	0.000000%	10 0067700000		W00 1003000	-
	Tabel Damanus Cubicata to F.		%/000//0CC.0T	8/	10.93125000%	148
	I OLAL REVENUE SUDJECT TO I FANSIER	0.0000000%	32.43505700%	256	32.48885300%	441

Note: (A) TRA 54169 has negative RDA Increment

S:ILAFCOILAFCO Series 3000/LAFCO 3229 - Town of Apple ValleyIC. Revenue Estimates/LAFCO 3229 - Revenue Estimate/1.0 LAFCO 3229

8/3/2018

LAFCO 3229: TOWN OF APPLE VALLEY - Annexation Estimated Revenue Rev % in Major TRA: .09437668 FY 2017-18

		GRAND TOTAL			12,143	1,627	63	70	266	14.828
GRAND TOTAL GRAND T0TAL 11,775,061 \$ 5,268,484 6,506,577 \$ 65,066 1% of Assessed Value										County Agencies
		Tax Revenue	(Tax Dist) x (Tax Rev)							
99036 N/A 5		Tax Distribution %	P1/39UYL	0.0000000%		0.000000%	0.00000000%	0.00000000%		~
		Tav Dist) v (Tav Dist)	(AAU YPI) Y fisin ypi)							
RR97-RG01 S S S S	Tav Dicteribution 8/			0.00000000%	0.000000%	/000000000	%,0000000	0.00000000%	0.0000000	
RDA Project Assessed Value RDA Increment Net Value After RDA / TRA Frozen Base Tax Revenue									County Agencies	
Net Value After R			AB01-GA01 COUNTY GENERAL FUND		FLUOD CONTROL ZONE 4	FLOOD CONTROL ADMIN 3-6	COUNTY FREE LIBRARY			
	Agency-Acct	P739DYL	AB01-GA01	DTOA CAOS	BFU4-GAUI	BF08-GA01	BL01-GA01			

**GRAND TOTAL** 

9990

TRA

			/13			6 AEA	totio	:	71	55	100	7 7 40	940'1	22,374
												Other Avencies		Total Revenue
	0.00000000	n.000000%		n.000000%		- 0000000%			0.00000000	- %nnnnnnn.	0.00000000	- · · · · · · · · · · · · · · · · · · ·		- ~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~
	0.00000000	-	7000000000	-	7000000000	-	0.0000000%		0.0000000%		0.0000000%		0.0000000%	
UD44-GAD1 CSA 60 VICTOBVILLE	COM 00 - AICLONAILLE	CEN 30	C24 /0		APPLE VALLEY FIRE PROTECTION DIST	MOIAVE DESERT RECOURCE COME DIST.	THE ALL ALL ALL ALL ALL ALL ALL ALL ALL AL	1 MOUNTED ACENCY	INCOME WALEN AGENCE		Other Agencies		Total Revenue Subject to Transfer	
11044-6401	TOUD LEDD		TOYPOCOO			WR03-GL01		WV20-GI01	TOID OT LA					

Note: (A) TRA 54169 has negative RDA Increment

S/ILAFCOILAFCO Series 3000ILAFCO 3229 - Town of Apple ValleyIC. Revenue Estimates/LAFCO 3229 - Revenue Estimate(1.0 LAFCO 3229

# Exhibit B

**Annexation Map** 

