

**COUNTY OF SAN DIEGO
BOARD OF SUPERVISORS
TUESDAY, FEBRUARY 25, 2025**

MINUTE ORDER NO. 6

**SUBJECT: NOTICED PUBLIC HEARING:
APPROVING A TRANSFER OF PROPERTY TAX REVENUES FROM THE
COUNTY OF SAN DIEGO AND INCREASING THE PROPERTY TAX
ALLOCATIONS FOR THE VALLEY CENTER AND DEER SPRINGS FIRE
PROTECTION DISTRICTS (DISTRICT: 5)**

OVERVIEW

On October 8, 2024 (9), the Board of Supervisors (Board) received several options for increasing financial resources to the Deer Springs Fire Protection District (DSFPD) and the Valley Center Fire Protection District (VCFPD) to provide for additional fire protection and emergency response services. The Board directed the Chief Administrative Officer to pursue an increase in the DSFPD and VCFPD property tax allocation to 6%, effective Fiscal Year 2025-26, reducing the funding in the existing Memorandum of Agreement with DSFPD, return to the Board with a resolution and take other necessary steps to complete a property tax reallocation.

The DSFPD Board of Directors and VCFPD Board of Directors held hearings on December 11, 2024, and December 19, 2024, respectively, to take action on how the districts intend to utilize the additional property tax funding. Today's actions include the Board of Supervisors adopting resolutions that satisfy the specific requirements in California Government Code Section 99.02 for a transferring agency to increase the property tax allocations for Deer Springs and Valley Center from approximately 2% to 6% effective Fiscal Year 2025-26.

RECOMMENDATION(S)

CHIEF ADMINISTRATIVE OFFICER

1. Find the adoption of the property resolutions of increased property tax allocations is not subject to the California Environmental Quality Act (CEQA) pursuant to state CEQA Guidelines Section 15378(b)(4) because the proposed actions involved government fiscal activities that do not involve any commitment to any specific project that may result in potentially significant physical impact on the environment.
2. Pursuant to Section 99.02(e) of the California Revenue and Taxation Code, hold a public hearing to consider the effect of the proposed transfers of property tax revenue allocable between the County of San Diego and the Deer Springs and Valley Center Fire Protection Districts on fees, charges, assessments, taxes, or other revenues.
3. Adopt the Resolution entitled: A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF SAN DIEGO REGARDING A TRANSFER OF PROPERTY TAX REVENUES FROM THE COUNTY OF SAN DIEGO AND INCREASING THE PROPERTY TAX ALLOCATION FOR THE DEER SPRINGS FIRE PROTECTION DISTRICT (Attachment A)

4. Adopt the Resolution entitled: A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF SAN DIEGO REGARDING A TRANSFER OF PROPERTY TAX REVENUES FROM THE COUNTY OF SAN DIEGO AND INCREASING THE PROPERTY TAX ALLOCATION FOR THE VALLEY CENTER FIRE PROTECTION DISTRICT (Attachment B)

EQUITY IMPACT STATEMENT

The Deer Springs and Valley Center Fire Protection Districts receive lower property tax allocations than all other fire protection districts in the region. Increasing the share of property taxes to these districts increases the financial resources to both agencies and allows them to maintain and/or increase services. Additional firefighting personnel improves service levels for all residents during an emergency.

SUSTAINABILITY IMPACT STATEMENT

Additional property tax revenue to the Deer Springs and Valley Center Fire Protection Districts supports resilience in both unincorporated communities and improves resources to chronically under-resourced fire protection districts.

FISCAL IMPACT

There is no fiscal impact in Fiscal Year 2024-25. The requested action from Recommendation 2 will result in a decrease of the County's share of available General Purpose Revenue by approximately \$1.3 million annually beginning in FY 2025-26, plus approximately 3.9% of the annual growth within the Deer Springs Fire Protection District. The requested action from Recommendation 3 will result in a decrease of the County's share of available General Purpose Revenue by approximately \$1.6 million annually beginning in FY 2025-26, plus approximately 3.8% of the annual growth within the Valley Center Fire Protection District. There will be no change in General Fund costs and no additional staff years.

BUSINESS IMPACT STATEMENT

N/A

ACTION:

ON MOTION of Supervisor Desmond, seconded by Supervisor Montgomery Steppe, the Board of Supervisors closed the Hearing and took action as recommended, adopting the following:

Resolution No. 25-008 entitled: A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF SAN DIEGO REGARDING A TRANSFER OF PROPERTY – TAX REVENUES FROM THE COUNTY OF SAN DIEGO AND INCREASING THE PROPERTY TAX ALLOCATION FOR THE DEER SPRINGS FIRE PROTECTION DISTRICT; and,

Resolution No. 25-009 entitled: A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF SAN DIEGO REGARDING A TRANSFER OF PROPERTY -TAX REVENUES FROM THE COUNTY OF SAN DIEGO AND INCREASING THE PROPERTY TAX ALLOCATION FOR THE VALLEY CENTER FIRE PROTECTION -DISTRICT.

AYES: Anderson, Montgomery Steppe, Desmond

NOES: Lawson-Remer

ABSENT: (District 1 Seat Vacant)

State of California)
County of San Diego) §

I hereby certify that the foregoing is a full, true and correct copy of the Original entered in the Minutes of the Board of Supervisors.

ANDREW POTTER
Clerk of the Board of Supervisors



Signed
by Andrew Potter