

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

September 14, 2021

FROM

ENSEN MASON, Auditor-Controller/Treasurer/Tax Collector

SUBJECT

Fiscal Year 2021-22 Property Tax Rates for Local Agencies

RECOMMENDATION(S)

Adopt **Resolution No. 2021-162** setting fiscal year 2021-22 tax rates for local agencies within San Bernardino County (Attachment A).

(Presenter: Douglas R. Boyd, Assistant Auditor-Controller/Treasurer/Tax Collector, 382-7004)

COUNTY AND CHIEF EXECUTIVE OFFICER GOALS & OBJECTIVES

Operate in a Fiscally-Responsible and Business-Like Manner.

FINANCIAL IMPACT

Approval of this resolution will not result in the use of additional Discretionary General Funding (Net County Cost). Statutory tax levies for fiscal year 2021-22 are necessary to fund a portion of local agencies' operations and to raise funds necessary to retire voter approved debt.

BACKGROUND INFORMATION

Per statutory requirements, the recommended resolution will set the fiscal year 2021-22 tax rates for local agencies within San Bernardino County.

Government Code Section 29100 requires the Board of Supervisors to adopt by resolution the annual property tax rates on the secured roll on or before October 3 of each year, at a rate not to exceed one dollar (\$1) per one hundred (\$100), or 1% of assessed value, as specified in Article XIII A of the California Constitution, and Sections 93 and 100 of the Revenue and Taxation Code.

Revenue and Taxation Code Section 93 authorizes an additional levy of ad valorem property tax in excess of the 1% in order to raise revenues in the amounts needed to meet annual debt service requirements for interest and principal payments on general obligation bonds; other indebtedness approved by the voters prior to July 1, 1978; and for bonded indebtedness incurred for the acquisition or improvement of real property that was approved by its voters. The revenue from the tax levy will be allocated to the various taxing entities of the County in accordance with applicable provisions of the Revenue and Taxation Code.

Further, Revenue and Taxation Code Section 100 requires a countywide rate for general tax and debt service be applied to the unitary assessed values established by the State Board of Equalization. The revenue received from this levy will be apportioned in accordance with this section of the Code.

**Fiscal Year 2021-22 Property Tax Rates for Local Agencies
September 14, 2021**

PROCUREMENT

N/A

REVIEW BY OTHERS

This item has been reviewed by County Counsel (Kristina Robb, Principal Assistant County Counsel, 387-5455) on August 13, 2021; Finance (Carl Lofton, Administrative Analyst, 387-5404) on August 27, 2021; and County Finance and Administration (Robert Saldana, Deputy Executive Officer, 387-5423) on August 27, 2021.

**Fiscal Year 2021-22 Property Tax Rates for Local Agencies
September 14, 2021**

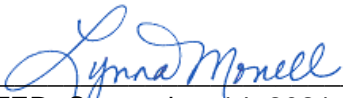
Record of Action of the Board of Supervisors
San Bernardino County

APPROVED (CONSENT CALENDAR)

Moved: Joe Baca, Jr. Seconded: Dawn Rowe

Ayes: Col. Paul Cook (Ret.), Janice Rutherford, Dawn Rowe, Curt Hagman, Joe Baca, Jr.

Lynna Monell, CLERK OF THE BOARD

BY 
DATED: September 14, 2021



cc: W/RESOLUTION
File- Auditor-Controller/Treasurer/Tax Collector w/attach
LA 09/21/2021

SAN BERNARDINO COUNTY
Auditor-Controller/Treasurer/Tax Collector
TAX RATES
FY 2021-22

GENERAL TAX LEVY

County General	1.0000
Unitary - General	1.0000

GENERAL OBLIGATION BONDS AND VOTER-APPROVED INDEBTEDNESS**COUNTYWIDE**

Unitary - Debt Service	0.3900	(2)
------------------------	--------	-----

WATER DISTRICTS

Crestline - Lake Arrowhead Water Agency:		
Water Bond	0.1190	
Pohl Ranch	0.0719	
Juniper Riviera Water District - Land Only	0.1323	
Mojave Water Agency:		
Land Only	0.1125	
No 2 - Land and Improvements	0.0550	
Metropolitan Water District:		
Original	0.0035	
Bryant	0.0035	
Mid-Valley	0.0035	
1969 Annex	0.0035	
San Bernardino Valley Municipal Water	0.1300	

COMMUNITY COLLEGE DISTRICTS

Chaffey Community College	0.0177	
Copper Mountain Community College	0.0218	
Kern Community College	0.0386	(1)
Palo Verde Community College	0.0028	(1)
Riverside City College	0.0147	(1)
San Bernardino Community College	0.0534	
Victor Valley Community College	0.0218	

SCHOOL DISTRICTS

Chaffey Union High School	0.0371
Alta Loma Elementary	0.0730
Central Elementary	0.0614
Mountain View Elementary S.F.I. District #1	0.0156
Ontario-Montclair Elementary	0.0455
Mountain View Elementary S.F.I. District #2	0.0459
Etiwanda Elementary	0.0233
Victor Valley Joint Union High School	0.0532
Adelanto Elementary	0.0912
Helendale Elementary	0.0560
Victor Elementary	0.0591

SAN BERNARDINO COUNTY
Auditor-Controller/Treasurer/Tax Collector
TAX RATES
FY 2021-22

Apple Valley Unified School	0.0283	
Barstow Unified School	0.0705	
Bear Valley Unified	0.0052	
Beaumont Unified School	0.0778	(1)
Chino Valley Unified School	0.0862	
Colton Unified School	0.1081	
Fontana Unified School	0.0520	
Morongo Unified	0.0391	
Muroc Unified School	0.0563	(1)
Needles Unified School	0.2546	
Redlands Unified School	0.0662	
Rialto Unified School	0.0829	
Rim of the World Unified School	0.0154	
San Bernardino Unified School	0.1089	
Sierra Sands Unified School	0.0578	(1)
Trona Unified School	0.0058	
Upland Unified School	0.0634	

(1) Agency outside of the County; serves San Bernardino County areas.

(2) The rate for BNSF Railway Company will utilize the annual average tax rate reported for San Bernardino County by the California State Board of Equalization under Revenue & Taxation Code Section 11403 pursuant to a court order, pending litigation until a final judgment is issued.