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 XIIIA 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.

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

Inna BY

DATED: September 14, 2021



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

RESOLUTION NO. 2021-162

RESOLUTION OF THE BOARD OF SUPERVISORS OF SAN BERNARDINO COUNTY, STATE OF CALIFORNIA, ESTABLISHING THE FISCAL YEAR 2021-2022 TAX RATES FOR LOCAL AGENCIES

On Tuesday, September 14, 2021, on motion of Supervisor Baca Jr., duly seconded by Supervisor Rowe and carried, the following resolution is adopted by the Board of Supervisors of San Bernardino County, State of California.

WHEREAS, Revenue and Taxation Code Sections 93 and 100 require the County to levy a uniform property tax on taxable assessed value in specified amounts and to set a countywide rate for General Tax and Debt Service; and

WHEREAS, Government Code Section 29100 requires the Board to set tax rates by resolution on or before October 3 of each year.

NOW, THEREFORE, BE IT RESOLVED that the Board of Supervisors hereby sets the tax rates for local agencies as set forth on the attachment hereto (Attachment A) and incorporated herein by this reference.

BE IT FURTHER RESOLVED that Attachment A presents the fiscal year 2021-22 tax rates now adopted by the Board of Supervisors.

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

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

NOES: SUPERVISORS: None

ABSENT: SUPERVISORS: None

* * * * *

STATE OF CALIFORNIA

SAN BERNARDINO COUNTY

I, LYNNA MONELL, Clerk of the Board of Supervisors of San Bernardino County, State of California, hereby certify the foregoing to be a full, true and correct copy of the record of the action taken by the Board of Supervisors, by vote of the members present as the same appears in the Official Minutes of said Board at its meeting of September 14, 2021, #13 LA_{R_1}

SS.

0 LYNNA MONELL Clerk of the Board of Supervisors By

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	
San Bernardino Community College	0.0534	
San Bernardino Community College Victor Valley Community College	0.0534 0.0218	
Victor Valley Community College		
Victor Valley Community College SCHOOL DISTRICTS	0.0218	
Victor Valley Community College SCHOOL DISTRICTS Chaffey Union High School	0.0218 0.0371	
Victor Valley Community College SCHOOL DISTRICTS Chaffey Union High School Alta Loma Elementary	0.0218 0.0371 0.0730 0.0614	
Victor Valley Community College SCHOOL DISTRICTS Chaffey Union High School Alta Loma Elementary Central Elementary	0.0218 0.0371 0.0730	
Victor Valley Community College SCHOOL DISTRICTS Chaffey Union High School Alta Loma Elementary Central Elementary Mountain View Elementary S.F.I. District #1 Ontario-Montclair Elementary	0.0218 0.0371 0.0730 0.0614 0.0156	
Victor Valley Community College SCHOOL DISTRICTS Chaffey Union High School Alta Loma Elementary Central Elementary Mountain View Elementary S.F.I. District #1	0.0218 0.0371 0.0730 0.0614 0.0156 0.0455	
Victor Valley Community College SCHOOL DISTRICTS Chaffey Union High School Alta Loma Elementary Central Elementary Mountain View Elementary S.F.I. District #1 Ontario-Montclair Elementary Mountain View Elementary S.F.I. District #2	0.0218 0.0371 0.0730 0.0614 0.0156 0.0455 0.0459	
Victor Valley Community College SCHOOL DISTRICTS Chaffey Union High School Alta Loma Elementary Central Elementary Mountain View Elementary S.F.I. District #1 Ontario-Montclair Elementary Mountain View Elementary S.F.I. District #2 Etiwanda Elementary	0.0218 0.0371 0.0730 0.0614 0.0156 0.0455 0.0459 0.0233	
Victor Valley Community College SCHOOL DISTRICTS Chaffey Union High School Alta Loma Elementary Central Elementary Mountain View Elementary S.F.I. District #1 Ontario-Montclair Elementary Mountain View Elementary S.F.I. District #2 Etiwanda Elementary Victor Valley Joint Union High School	0.0218 0.0371 0.0730 0.0614 0.0156 0.0455 0.0459 0.0233 0.0532	
Victor Valley Community College SCHOOL DISTRICTS Chaffey Union High School Alta Loma Elementary Central Elementary Mountain View Elementary S.F.I. District #1 Ontario-Montclair Elementary Mountain View Elementary S.F.I. District #2 Etiwanda Elementary Victor Valley Joint Union High School Adelanto Elementary	0.0218 0.0371 0.0730 0.0614 0.0156 0.0455 0.0459 0.0233 0.0532 0.0912	

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.