

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

September 12, 2023

FROM

ENSEN MASON, Auditor-Controller/Treasurer/Tax Collector

SUBJECT

Fiscal Year 2023-24 Property Tax Rates for Local Agencies

RECOMMENDATION(S)

Adopt **Resolution No. 2023-168** setting 2023-24 property tax rates for local agencies within San Bernardino County (Attachment A).

(Presenter: Diana Atkeson, 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 2023-24 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 2023-24 property 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 \$1 per \$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 (RTC).

RTC 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 RTC.

Further, RTC 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 2023-24 Property Tax Rates for Local Agencies
September 12, 2023**

PROCUREMENT

N/A

REVIEW BY OTHERS

This item has been reviewed by County Counsel (Kristina Robb, Deputy County Counsel, 387-5455) on July 20, 2023; Finance (Penelope Chang, Administrative Analyst, 387-4886) on August 16, 2023; and County Finance and Administration (Paloma Hernandez-Barker, Deputy Executive Officer, 387-5423) on August 25, 2023.

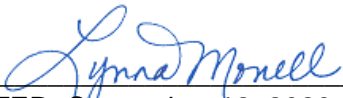
**Fiscal Year 2023-24 Property Tax Rates for Local Agencies
September 12, 2023**

Record of Action of the Board of Supervisors
San Bernardino County

APPROVED (CONSENT CALENDAR)

Moved: Joe Baca, Jr. Seconded: Curt Hagman
Ayes: Col. Paul Cook (Ret.), Jesse Armendarez, Dawn Rowe, Curt Hagman, Joe Baca, Jr.

Lynna Monell, CLERK OF THE BOARD

BY 
DATED: September 12, 2023



cc: w/Resolution
File - Auditor-Controller/Treasurer/Tax Collector w/attach
CCM 09/15/2023

RESOLUTION NO. 2023-168

RESOLUTION OF THE BOARD OF SUPERVISORS OF SAN BERNARDINO COUNTY, STATE OF CALIFORNIA, ESTABLISHING THE FISCAL YEAR 2023-24 PROPERTY TAX RATES FOR LOCAL AGENCIES

On Tuesday, September 12, 2023, on motion of Supervisor Baca, Jr., duly seconded by Supervisor Hagman 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 property 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 2023-24 property 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.), Jesse Armendarez, Dawn Rowe, Curt Hagman, Joe Baca, Jr.

NOES: SUPERVISORS: None

ABSENT: SUPERVISORS: None

STATE OF CALIFORNIA)
)
SAN BERNARDINO COUNTY) ss.

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 12, 2023. #14 CCM

LYNNA MONELL
Clerk of the Board of Supervisors

By Deputy
[Signature]
[Seal of the Board of Supervisors of San Bernardino County, CA]

SAN BERNARDINO COUNTY
Auditor-Controller/Treasurer/Tax Collector
PROPERTY TAX RATES
FY 2023-24

GENERAL TAX LEVY

County General	1.0000
Unitary - General	1.0000

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

Unitary - Debt Service	0.3979	(2)
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WATER DISTRICTS

Crestline - Lake Arrowhead Water Agency:	
Water Bond	0.1190
Pohl Ranch	0.0439
Juniper Riviera Water District - Land Only	0.0803
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	0.1200

COMMUNITY COLLEGE DISTRICTS

Chaffey Community College	0.0100	
Copper Mountain Community College	0.0186	
Kern Community College	0.0343	(1)
Palo Verde Community College	0.0114	(1)
San Bernardino Community College	0.0452	
Victor Valley Community College	0.0250	

SCHOOL DISTRICTS

Chaffey Union High School	0.0316
Alta Loma Elementary	0.0452
Central Elementary	0.0487
Mountain View Elementary S.F.I. District #1	0.0069
Ontario-Montclair Elementary	0.0366
Mountain View Elementary S.F.I. District #2	0.0021
Etiwanda Elementary	0.0238
Victor Valley Joint Union High School	0.0480
Helendale Elementary	0.0477
Victor Elementary	0.0544

SAN BERNARDINO COUNTY
Auditor-Controller/Treasurer/Tax Collector
PROPERTY TAX RATES
FY 2023-24

Apple Valley Unified School	0.0236	
Barstow Unified School	0.0634	
Bear Valley Unified School	0.0073	
Beaumont Unified School	0.0778	(1)
Chino Valley Unified School	0.0785	
Colton Unified School	0.0687	
Fontana Unified School	0.0354	
Morongo Unified School	0.0331	
Muroc Unified School	0.1029	(1)
Needles Unified School	0.2374	
Redlands Unified School	0.0316	
Rialto Unified School	0.1556	
Rim of the World Unified School	0.0154	
San Bernardino Unified School	0.0688	
Sierra Sands Unified School	0.0522	(1)
Trona Unified School	0.0138	
Upland Unified School	0.0518	

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

(2) The rate for BNSF Railway Company and Union Pacific 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.