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

**September 24, 2019** 

#### **FROM**

**ENSEN MASON**, Auditor-Controller/Treasurer/Tax Collector

#### **SUBJECT**

Correction to Fiscal Year 2019-20 Property Tax Rates for Local Agencies

#### RECOMMENDATION(S)

Adopt **Resolution NO. 2019-143** setting the corrected fiscal year 2019-20 tax rates for local agencies within San Bernardino County and repealing and superseding Resolution No. 2019-142, adopted by the Board of Supervisors on September 10, 2019 (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 2019-20 are necessary to fund a portion of local agencies' operations and to raise funds necessary to retire voter approved debt.

#### **BACKGROUND INFORMATION**

On September 10, 2019 (Item No. 23), the Board of Supervisors adopted Resolution No. 2019-142 setting fiscal year 2019-20 tax rates for local agencies within San Bernardino County. On September 11, 2019, it was discovered that the 0.0329 tax rate set for San Bernardino Community College (the District) contained an error. The bond levy requirement used to calculate the District's tax rate omitted the 2018 General Obligation Bonds, Series A, requirement of \$15,807,481. The recalculated tax rate of 0.0562 reflects the District's corrected bond levy requirement.

Government Code Section 29100 requires the Board 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 Constitution, and Sections 93 and 100 of the Revenue and Taxation Code. Per statutory requirements, the recommended resolution will set the corrected fiscal year 2019-20 tax rates for local agencies within San Bernardino County.

#### **PROCUREMENT**

N/A

#### **REVIEW BY OTHERS**

Correction to Fiscal Year 2019-20 Property Tax Rates for Local Agencies September 24, 2019

This item has been reviewed by County Counsel (Robert F. Messinger, Principal Assistant County Counsel, 387-5455) on September 13, 2019; Finance (Carl Lofton, Administrative Analyst, 387-5404) on September 16, 2019; and County Finance and Administration (Robert Saldana, Deputy Executive Officer, 387-5423) on September 16, 2019.

### Correction to Fiscal Year 2019-20 Property Tax Rates for Local Agencies September 24, 2019

Record of Action of the Board of Supervisors County of San Bernardino

#### APPROVED (CONSENT CALENDAR)

Moved: Robert A. Lovingood Seconded: Dawn Rowe

Ayes: Robert A. Lovingood, Janice Rutherford, Dawn Rowe, Curt Hagman, Josie Gonzales

Lynna Monell, CLERK OF THE BOARD

DATED: September 24, 2019



cc: W/RESOLUTION

File- ATC w/attach

la 09/25/2019

#### **RESOLUTION NO. 2019-143**

### RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF SAN BERNARDINO, STATE OF CALIFORNIA, ESTABLISHING THE CORRECTED FISCAL YEAR 2019-2020 RATES FOR LOCAL AGENCIES

On Tuesday, September 24, 2019, on motion of Supervisor Lovingood, 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; and

WHEREAS, an error was identified on the original 2019-20 tax rates set for local agencies on September 10, 2019.

NOW, THEREFORE, BE IT RESOLVED that the Board of Supervisors hereby sets the corrected 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 corrected fiscal year 2019-20 tax rates now adopted by the Board of Supervisors.

BE IT FURTHER RESOLVED that this Resolution repeals and supersedes Resolution No. 2019-142, adopted by the Board of Supervisors on September 10, 2019.

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

AYES: SUPERVISORS: Robert A. Lovingood, Janice Ruhterford, Dawn Rowe,

Curt Hagman, Josie Gonzales

NOES: SUPERVISORS: None

ABSENT: SUPERVISORS: None

\* \* \* \* \*

STATE OF CALIFORNIA ) ss. COUNTY OF SAN BERNARDINO )

I, LYNNA MONELL, Clerk of the Board of Supervisors of the County of San Bernardino, 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 September 24, 20.9 #10LA

LYNNA MONEYL

# SAN BERNARDINO COUNTY Auditor-Controller/Treasurer/Tax Collector CORRECTED TAX RATES FY 2019-20

GENERAL TAX LEVY		
County General	1.0000	
Unitary - General	1.0000	
GENERAL OBLIGATION BONDS AND VOTER-APPROVED INDEBTEDNESS		
COUNTYWIDE		
Unitary - Debt Service	0.3645	
WATER DISTRICTS		
Crestline - Lake Arrowhead Water Agency:		
Water Bond	0.1190	
Pohl Ranch	0.0699	
Juniper Riviera Water District - Land Only	0.5095	
Mojave Water Agency:		
Land Only	0.1125	
No 2 - Land and Improvements	0.0550	
Dist M - Land and Improvements	0.0900	
Metropolitan Water District:		
Original	0.0035	
Bryant	0.0035	
Mid-Valley	0.0035	
1969 Annex	0.0035	
San Bernardino Valley Municipal Water	0.1425	
COMMUNITY COLLEGE DISTRICTS		
Chaffey Community College	0.0241	
Copper Mountain Community College	0.0243	
Kern Community College	0.0330	(1)
Palo Verde Community College	0.0514	(1)
San Bernardino Community College	0.0562	
Victor Valley Community College	0.0181	
SCHOOL DISTRICTS		
Chaffey Union High School	0.0375	
Alta Loma Elementary	0.0653	
Central Elementary	0.0502	
Mountain View Elementary S.F.I. District #1	0.0180	
Ontario-Montclair Elementary	0.0428	
Etiwanda Elementary	0.0034	
Victor Valley Joint Union High School	0.0703	
Adelanto Elementary	0.0835	
Helendale Elementary	0.0427	
Victor Elementary	0.0406	
,		

# SAN BERNARDINO COUNTY Auditor-Controller/Treasurer/Tax Collector CORRECTED TAX RATES FY 2019-20

Apple Valley Unified School	0.0317	
Baker Unified School	0.0080	
Barstow Unified School	0.0451	
Bear Valley Unified	0.0301	
Beaumont Unified School	0.0744	(1)
Chino Valley Unified School	0.0790	
Colton Unified School	0.1016	
Fontana Unified School	0.0420	
Morongo Unified	0.0436	
Muroc Unified School	0.0500	(1)
Needles Unified School	0.2492	
Redlands Unified School	0.0339	
Rialto Unified School	0.0848	
Rim of the World Unified School	0.0159	
San Bernardino Unified School	0.0969	
Sierra Sands Unified School	0.0553	(1)
Trona Unified School	0.0230	
Upland Unified School	0.0560	

<sup>(1)</sup> Agency outside of the County; serves San Bernardino County areas.