

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

September 11, 2018

**FROM: OSCAR VALDEZ, Auditor-Controller/Treasurer/Tax Collector
Auditor-Controller/Treasurer/Tax Collector**

SUBJECT: FISCAL YEAR 2018-19 PROPERTY TAX RATES FOR LOCAL AGENCIES

RECOMMENDATION(S)

Adopt **Resolution No. 2018-154** setting fiscal year 2018-19 tax rates for local agencies within San Bernardino County (Attachment A).

(Presenter: Oscar Valdez, Auditor-Controller/Treasurer/Tax Collector, 382-7000)

COUNTY AND CHIEF EXECUTIVE OFFICER GOALS AND 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 2018-19 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, this item will set the fiscal year 2018-19 tax rates for local agencies within San Bernardino County.

On or before October 3 of each year, Section 29100 of the Government Code requires the Board to adopt the annual property tax rates on the secured roll, 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 Constitution, and Sections 93 and 100 of the Revenue and Taxation Code.

Section 93 of the Revenue and Taxation Code 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 the 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.

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w/ Resolution
cc: ATC - Valdez
CAO - Hernandez-Barker
File - Auditor-Controller/ Treasurer/Tax
Collector
mr: 09/17/2018

ITEM 17

Record of Action of the Board of Supervisors
APPROVED (CONSENT CALENDAR)
COUNTY OF SAN BERNARDINO
Board of Supervisors

MOTION	AYE	1	2	3	AYE	4	MOVE	5
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LAURA H. WELCH, CLERK OF THE BOARD

BY _____

DATED: September 11, 2018

FISCAL YEAR 2018-19 PROPERTY TAX RATES FOR LOCAL AGENCIES
SEPTEMBER 11, 2018
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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 (Phebe W. Chu, Deputy County Counsel, 387-5455) on August 16, 2018; Finance (Paloma Hernandez-Barker, Administrative Analyst, 387-5426) on August 17, 2018; and County Finance and Administration (Katrina Turturro, Deputy Executive Officer, 387-5423) on August 21, 2018.

RESOLUTION NO. 2018-154

**RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF SAN BERNARDINO,
STATE OF CALIFORNIA, ESTABLISHING THE FISCAL YEAR 2018-2019 RATES FOR LOCAL
AGENCIES**

On Tuesday, September 11, 2018, on motion of Supervisor Hagman, duly seconded by Supervisor Rutherford 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.

BE IT FURTHER RESOLVED that Attachment A presents the fiscal year 2018-19 tax rates now adopted by the Board of Supervisors.

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 Rutherford,
James Ramos, Curt Hagman, Josie Gonzales

NOES: SUPERVISORS:

ABSENT: SUPERVISORS:

STATE OF CALIFORNIA)
)
COUNTY OF SAN BERNARDINO) ss.

I, **LAURA H. WELCH**, 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 of September 11, 2018, #17 m.

LAURA H. WELCH
Clerk of the Board of Supervisors

By  Deputy
Depu



SAN BERNARDINO COUNTY
Auditor-Controller/Treasurer/Tax Collector
TAX RATES
FY 2018-19

GENERAL TAX LEVY

County General	1.0000
Unitary - General	1.0000

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

Unitary - Debt Service	0.3269
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COMMUNITY SERVICE DISTRICTS

Daggett	0.0253
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COUNTY SERVICE AREAS

70 Zone W-1 - Big Horn - Landers	0.1512
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WATER DISTRICTS

Crestline - Lake Arrowhead Water Agency:	
Water Bond	0.0870
Pohl Ranch	0.0870
Juniper Riviera Water District - Land Only	0.5258
Mojave Water Agency:	
Land Only	0.1125
No 2 - Land and Improvements	0.0550
Dist M - Land and Improvements	0.1050
Metropolitan Water District:	
Original	0.0035
Bryant	0.0035
Mid-Valley	0.0035
1969 Annex	0.0035
San Bernardino Valley Municipal Water	0.1525

COMMUNITY COLLEGE DISTRICTS

Chaffey Community College	0.0153	
Copper Mountain Community College	0.0267	
Kern Community College	0.0337	(1)
Palo Verde Community College	0.0510	(1)
San Bernardino Community College	0.0407	
Victor Valley Community College	0.0181	

SAN BERNARDINO COUNTY
Auditor-Controller/Treasurer/Tax Collector
TAX RATES
FY 2018-19

SCHOOL DISTRICTS

Chaffey Union High School	0.0402	
Alta Loma Elementary	0.0680	
Central Elementary	0.0465	
Mountain View Elementary S.F.I. District #1	0.0206	
Ontario-Montclair Elementary	0.0555	
Etiwanda Elementary	0.0286	
Victor Valley Joint Union High School	0.0958	
Adelanto Elementary	0.0970	
Helendale Elementary	0.0946	
Victor Elementary	0.1204	
Apple Valley Unified School	0.0257	
Baker Unified School	0.0045	
Barstow Unified School	0.1245	
Bear Valley Unified School	0.0302	
Beaumont Unified School	0.0743	(1)
Chino Valley Unified School	0.0849	
Colton Unified School	0.1116	
Fontana Unified School	0.0890	
Morongo Unified School	0.0358	
Muroc Unified School	0.0500	(1)
Needles Unified School	0.2716	
Redlands Unified School	0.0324	
Rialto Unified School	0.0771	
Rim of the World Unified School	0.0141	
San Bernardino Unified School	0.1126	
Sierra Sands Unified School	0.0516	(1)
Trona Unified School	0.0231	
Upland Unified School	0.0587	

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