

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

September 10, 2013

**FROM: LARRY WALKER, Auditor-Controller/Treasurer/Tax Collector  
Auditor-Controller/Treasurer/Tax Collector**

**SUBJECT: FISCAL YEAR 2013-14 PROPERTY TAX RATES**

**RECOMMENDATION(S)**

Adopt **Resolution No. 2013-197** setting Fiscal Year 2013-14 tax rates for local agencies within San Bernardino County (Attachment A).  
(Presenter: Larry Walker, Auditor-Controller/Treasurer/Tax Collector, 386-9000)

**BOARD OF SUPERVISORS COUNTY GOALS AND OBJECTIVES**

**Operate In a Fiscally-Responsible and Business-Like Manner.**

**FINANCIAL IMPACT**

Approval of this item will not result in the use of additional Discretionary General Funding (Net County Cost). Statutory tax levies for fiscal year 2013-14 are necessary to fund a portion of local agencies' operations and to raise funds necessary to retire voter-approved debt.

**BACKGROUND INFORMATION**

Approval of this item will set the fiscal year 2013-14 tax rates for local agencies within San Bernardino County as per statutory requirements.

Section 93 of the Revenue and Taxation Code requires the County to levy an ad valorem property tax on taxable assessed value at a rate equal to one dollar (\$1.00) per one hundred dollars (\$100.00), or 1% of assessed value. The levy will be allocated to the various taxing entities of the County in accordance with Chapter 6 of Part 0.5 of Division 1 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 an amount needed to meet annual debt service requirements for the interest and principal payments on general obligation bonds and other indebtedness approved by the voters prior to July 1, 1978 and for any bonded indebtedness for the acquisition or improvement of real property which was approved by a two-thirds vote of its voters after June 4, 1986. Proposition 39 amended the California Constitution in 2000 by reducing the threshold required to pass local California school district bond issues from a two-thirds vote to a 55% vote.

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cc: w/resolution  
Auditor-Walker  
CAO-Nelson  
File - Auditor w/ attach  
jr 9/25/13

**ITEM 12**

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

MOTION	<u>ABSENT</u>	<u>AYE</u>	<u>SECOND</u>	<u>MOVE</u>	<u>ABSENT</u>
	1	2	3	4	5

LAURA H. WELCH, CLERK OF THE BOARD

BY \_\_\_\_\_

DATED: September 10, 2013

**FISCAL YEAR 2013-14 PROPERTY TAX RATES**  
**SEPTEMBER 10, 2013**  
**PAGE 2 OF 2**

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.

Section 29100 of the Government Code requires the Board to adopt the annual property tax rates by no later than October 3 of every year.

**REVIEW BY OTHERS**

This item has been reviewed by County Counsel (Kevin Norris, Deputy County Counsel, 387-5455) on August 20, 2013; the County Administrative Office (Cory Nelson, Administrative Analyst, 387-4378) on August 19, 2013; and Finance and Administration (Katrina Turturro, Deputy Executive Officer, 387-3076) on August 26, 2013.

**RESOLUTION NO. 2013-197**

**RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY  
OF SAN BERNARDINO, STATE OF CALIFORNIA, ESTABLISHING THE  
FISCAL YEAR 2013-2014 RATES FOR LOCAL AGENCIES**

On Tuesday September 10, 2013, on motion of Supervisor Ovitt, duly seconded by Supervisor Ramos 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 2013-14 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:	Rutherford, Ramos, Ovitt
NOES:	SUPERVISORS:	None
ABSENT:	SUPERVISORS:	Lovingood, Gonzales

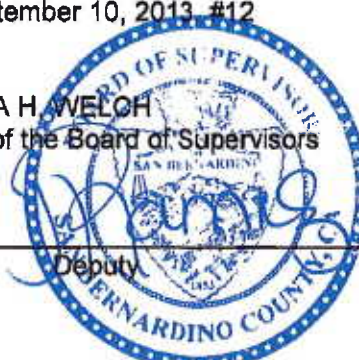
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STATE OF CALIFORNIA            )  
  )  
COUNTY OF SAN BERNARDINO    )        ss.

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 10, 2013, #12

**LAURA H. WELCH**  
Clerk of the Board of Supervisors

By \_\_\_\_\_  
Deputy



**SAN BERNARDINO COUNTY**  
**Auditor-Controller/Treasurer/Tax Collector**  
**TAX RATES**  
**FY 2013-14**

<b>GENERAL TAX LEVY</b>		
County General		1.0000
Unitary - General		1.0000
<b>GENERAL OBLIGATION BONDS AND VOTER-APPROVED INDEBTEDNESS</b>		
<b>COUNTYWIDE</b>		
Unitary - Debt Service		0.1941
<b>CITIES</b>		
Redlands - Measure "O" Bonds		0.0105
<b>COMMUNITY SERVICE DISTRICTS</b>		
Daggett		0.0230
<b>COUNTY SERVICE AREAS</b>		
70 Zone L - Pinon Hills		0.0100
70 Zone W-1 - Big Horn - Landers		0.2252
<b>WATER DISTRICTS</b>		
Big Horn/Desert View Imp. Dist. 1		0.3826
Crestline - Lake Arrowhead Water Agency:		
Water Bond		0.0560
Pohl Ranch		0.0560
Imp. Dist. B		0.0630
Hesperia Water District		
Joshua Basin Cty Water District - Imp. Dist. 2		0.0264
Juniper Riveria Water District - Land Only		0.5217
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		0.1625
<b>COMMUNITY COLLEGE DISTRICTS</b>		
Chaffey Community College		0.0157
Copper Mountain Community College		0.0266
Kern Community College		0.0126
Palo Verde Community College		0.0626
San Bernardino Community College		0.0419
Victor Valley Community College		0.0264

(1)

(1)

**SAN BERNARDINO COUNTY**  
**Auditor-Controller/Treasurer/Tax Collector**  
**TAX RATES**  
**FY 2013-14**

**SCHOOL DISTRICTS**

Chaffey Union High School	0.0371	
Alta Loma Elementary	0.0450	
Central Elementary	0.0711	
Mountain View Elementary	0.0026	
Mountain View Elementary S.F.I. District #1	0.0325	
Ontario-Montclair Elementary	0.0294	
Victor Valley Joint Union High School	0.0792	
Adelanto Elementary	0.0746	
Helendale Elementary	0.0036	
Oro Grande Elementary	0.0377	
Victor Elementary	0.1086	
Apple Valley Unified School	0.0373	
Baker Unified School	0.0059	
Barstow Unified School	0.0370	
Bear Valley Unified	0.0381	
Beaumont Unified School	0.0900	(1)
Chino Valley Unified School	0.0358	
Colton Unified School	0.1187	
Fontana Unified School	0.1516	
Morongo Unified	0.0528	
Needles Unified School	0.1990	
Redlands Unified School	0.0629	
Rialto Unified School	0.0704	
Rim of the World Unified School	0.0189	
San Bernardino Unified School	0.1350	
Sierra Sands Unified School	0.0626	(1)
Trona Unified School	0.0321	
Upland Unified School	0.0484	

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