

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

September 10, 2024

FROM

ENSEN MASON, Auditor-Controller/Treasurer/Tax Collector

SUBJECT

2024-25 Property Tax Rates for Local Agencies

RECOMMENDATION(S)

Adopt **Resolution No. 2024-135** setting 2024-25 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 item will not result in the use of additional Discretionary General Funding (Net County Cost). Statutory tax levies for 2024-25 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 2024-25 property tax rates for local agencies within San Bernardino County (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 (Code) requires a countywide rate for general tax and debt service to 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

2024-25 Property Tax Rates for Local Agencies
September 10, 2024

Not applicable.

REVIEW BY OTHERS

This item has been reviewed by County Counsel (Kristina Robb, Deputy County Counsel, 387-5455) on July 18, 2024; Finance (Penelope Chang, Administrative Analyst, 387-4886) on August 2, 2024; and County Finance and Administration (Paloma Hernandez-Barker, Deputy Executive Officer, 387-5423) on August 19, 2024.

2024-25 Property Tax Rates for Local Agencies
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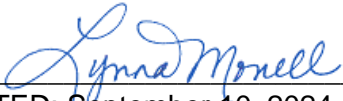
Record of Action of the Board of Supervisors
San Bernardino County

APPROVED (CONSENT CALENDAR)

Moved: Curt Hagman Seconded: Joe Baca, Jr.

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

Lynna Monell, CLERK OF THE BOARD

BY 
DATED: September 10, 2024



cc: File - Auditor-Controller/Treasurer/Tax Collector w/resolution
 w/attach

CCM 09/12/2024

SAN BERNARDINO COUNTY
Auditor-Controller/Treasurer/Tax Collector
PROPERTY TAX RATES
FY 2024-25

GENERAL TAX LEVY

County General	1.0000
Unitary - General	1.0000

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

Unitary - Debt Service	0.4194	(2)
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WATER DISTRICTS

Crestline - Lake Arrowhead Water Agency:	
Water Bond	0.1209
Pohl Ranch	0.0595
Juniper Riviera Water District - Land Only	0.0000
Mojave Water Agency:	
Land Only	0.1125
No 2 - Land and Improvements	0.0550
Metropolitan Water District:	
Original	0.0070
Bryant	0.0070
Mid-Valley	0.0070
1969 Annex	0.0070
San Bernardino Valley Municipal Water	0.1100

COMMUNITY COLLEGE DISTRICTS

Chaffey Community College	0.0100	
Copper Mountain Community College	0.0161	
Kern Community College	0.0333	(1)
Palo Verde Community College	0.0370	(1)
San Bernardino Community College	0.0370	
Victor Valley Community College	0.0156	

SCHOOL DISTRICTS

Chaffey Union High School	0.0318
Alta Loma Elementary	0.0449
Central Elementary	0.0475
Mountain View Elementary S.F.I. District #1	0.0155
Ontario-Montclair Elementary	0.0424
Mountain View Elementary S.F.I. District #2	0.0316
Etiwanda Elementary	0.0242

SAN BERNARDINO COUNTY
Auditor-Controller/Treasurer/Tax Collector
PROPERTY TAX RATES
FY 2024-25

Victor Valley Joint Union High School	0.0457	
Helendale Elementary	0.0432	
Victor Elementary	0.0528	
Apple Valley Unified School	0.0204	
Barstow Unified School	0.0654	
Bear Valley Unified School	0.0066	
Beaumont Unified School	0.0733	(1)
Chino Valley Unified School	0.0842	
Colton Unified School	0.0593	
Fontana Unified School	0.0387	
Morongo Unified School	0.0354	
Muroc Unified School	0.1026	(1)
Needles Unified School	0.0331	
Redlands Unified School	0.0277	
Rialto Unified School	0.0659	
Rim of the World Unified School	0.0129	
San Bernardino Unified School	0.0936	
Sierra Sands Unified School	0.0675	(1)
Trona Unified School	0.0000	
Upland Unified School	0.0428	

(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.