

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

September 15, 2020

FROM

ENSEN MASON, Auditor-Controller/Treasurer/Tax Collector

SUBJECT

Fiscal Year 2020-21 Property Tax Rates for Local Agencies

RECOMMENDATION(S)

Adopt **Resolution No. 2020-170** setting fiscal year 2020-21 tax rates for local agencies within San Bernardino County (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 2020-21 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 fiscal year 2020-21 tax rates for local agencies within San Bernardino County.

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 XIII A of the Constitution, and Sections 93 and 100 of the Revenue and Taxation Code.

Revenue and Taxation Code 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 the Revenue and Taxation Code.

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.

**Fiscal Year 2020-21 Property Tax Rates for Local Agencies
September 15, 2020**

PROCUREMENT

N/A

REVIEW BY OTHERS

This item has been reviewed by County Counsel (Robert F. Messinger, Principal Assistant County Counsel, 387-5455) on August 13, 2020; Finance (Carl Lofton, Administrative Analyst, 387-5404) on August 28, 2020; and County Finance and Administration (Robert Saldana, Deputy Executive Officer, 387-5423) on August 28, 2020.

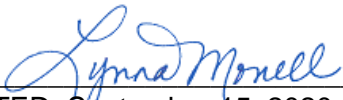
**Fiscal Year 2020-21 Property Tax Rates for Local Agencies
September 15, 2020**

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

APPROVED (CONSENT CALENDAR)

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

Lynna Monell, CLERK OF THE BOARD

BY 
DATED: September 15, 2020



cc: w/RESOLUTION
 File - Auditor-Controller/Treasurer/Tax Collector w/attach
CCM 09/17/2020

RESOLUTION NO. 2020-170

**RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF SAN BERNARDINO,
STATE OF CALIFORNIA, ESTABLISHING THE FISCAL YEAR 2020-2021 TAX RATES FOR
LOCAL AGENCIES**

On Tuesday, September 15, 2020, on motion of Supervisor Gonzales, 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 (Attachment A) and incorporated herein by this reference.

BE IT FURTHER RESOLVED that Attachment A presents the fiscal year 2020-21 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:	Janice Rutherford, Dawn Rowe, Curt Hagman, Josie Gonzales
NOES:	SUPERVISORS:	None
ABSENT:	SUPERVISORS:	Robert A. Lovingood

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

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 of September 15, 2020, Item #18, CCM.

LYNNA MONELL
Clerk of the Board of Supervisors

By _____



Deputy

SAN BERNARDINO COUNTY
Auditor-Controller/Treasurer/Tax Collector
TAX RATES
FY 2020-21

GENERAL TAX LEVY

County General	1.0000	
Unitary - General	1.0000	

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

Unitary - Debt Service	0.3739	(2)
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WATER DISTRICTS

Crestline - Lake Arrowhead Water Agency:		
Water Bond	0.1190	
Pohl Ranch	0.0699	
Juniper Riviera Water District - Land Only	0.1367	
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	0.1425	

COMMUNITY COLLEGE DISTRICTS

Chaffey Community College	0.0111	
Copper Mountain Community College	0.0235	
Kern Community College	0.0339	(1)
Palo Verde Community College	0.0027	(1)
Riverside City College	0.0147	(1)
San Bernardino Community College	0.0651	
Victor Valley Community College	0.0198	

SCHOOL DISTRICTS

Chaffey Union High School	0.0352	
Alta Loma Elementary	0.0457	
Central Elementary	0.0489	
Mountain View Elementary S.F.I. District #1	0.0183	
Ontario-Montclair Elementary	0.0458	
Etiwanda Elementary	0.0283	
Victor Valley Joint Union High School	0.0445	
Adelanto Elementary	0.0916	
Helendale Elementary	0.0562	
Victor Elementary	0.0611	

SAN BERNARDINO COUNTY
Auditor-Controller/Treasurer/Tax Collector
TAX RATES
FY 2020-21

Apple Valley Unified School	0.0286	
Baker Unified School	0.0067	
Barstow Unified School	0.0844	
Bear Valley Unified	0.0291	
Beaumont Unified School	0.0743	(1)
Chino Valley Unified School	0.0897	
Colton Unified School	0.1031	
Fontana Unified School	0.0671	
Morongo Unified	0.0410	
Muroc Unified School	0.0450	(1)
Needles Unified School	0.2642	
Redlands Unified School	0.0360	
Rialto Unified School	0.0805	
Rim of the World Unified School	0.0160	
San Bernardino Unified School	0.1034	
Sierra Sands Unified School	0.0547	(1)
Trona Unified School	0.0235	
Upland Unified School	0.0515	

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

(2) The rate for BNSF Railway Company 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, pending litigation until a final judgment is issued.