

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

September 13, 2022

FROM

ENSEN MASON, Auditor-Controller/Treasurer/Tax Collector

SUBJECT

Fiscal Year 2022-23 Property Tax Rates for Local Agencies

RECOMMENDATION(S)

Adopt **Resolution No. 2022-184** setting fiscal year 2022-23 property tax rates for local agencies within San Bernardino County (Attachment A).

(Presenter: John Johnson, 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 2022-23 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 2022-23 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 one dollar (\$1) per one hundred (\$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.

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 2022-23 Property Tax Rates for Local Agencies
September 13, 2022**

PROCUREMENT

N/A

REVIEW BY OTHERS

This item has been reviewed by County Counsel (Kristina Robb, Principal Assistant County Counsel, 387-5455) on July 28, 2022; Finance (Carl Lofton, Administrative Analyst, 387-5404) on August 26, 2022; and County Finance and Administration (Paloma Hernandez-Baker, Deputy Executive Officer, 387-5423) on August 29, 2022.

**Fiscal Year 2022-23 Property Tax Rates for Local Agencies
September 13, 2022**

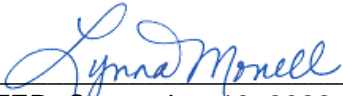
Record of Action of the Board of Supervisors
San Bernardino County

APPROVED (CONSENT CALENDAR)

Moved: Joe Baca, Jr. Seconded: Janice Rutherford

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

Lynna Monell, CLERK OF THE BOARD

BY 
DATED: September 13, 2022



cc: W/RESOLUTION
File- Auditor-Controller/Treasurer/Tax Collector/General w/attach
LA 09/19/2022

RESOLUTION NO. 2022-184

RESOLUTION OF THE BOARD OF SUPERVISORS OF SAN BERNARDINO COUNTY, STATE OF CALIFORNIA, ESTABLISHING THE FISCAL YEAR 2022-2023 TAX RATES FOR LOCAL AGENCIES

On Tuesday, September 13, 2022, on motion of Supervisor Baca Jr., 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 of Supervisors 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 2022-23 tax rates now adopted by the Board of Supervisors.

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

AYES: SUPERVISORS: Col. Paul Cook (Ret.), Janice Rutherford, Dawn Rowe, Curt Hagman, Joe Baca, Jr.

NOES: SUPERVISORS: None

ABSENT: SUPERVISORS: None

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STATE OF CALIFORNIA)
)
SAN BERNARDINO COUNTY) ss.

I, LYNNA MONELL, Clerk of the Board of Supervisors of San Bernardino County, 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 13, 2022, #14 LA

LYNNA MONELL
Clerk of the Board of Supervisors
By Deputy
[Signature]



SAN BERNARDINO COUNTY
Auditor-Controller/Treasurer/Tax Collector
TAX RATES
FY 2022-23

GENERAL TAX LEVY

County General	1.0000
Unitary - General	1.0000

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

Unitary - Debt Service	0.4179	(2)
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WATER DISTRICTS

Crestline - Lake Arrowhead Water Agency:		
Water Bond	0.1190	
Pohl Ranch	0.0687	
Juniper Riviera Water District - Land Only	0.1118	
Mojave Water Agency:		
Land Only	0.1125	
No 2 - Land and Improvements	0.0550	
Dist M - Land and Improvements	0.0000	
Metropolitan Water District:		
Original	0.0035	
Bryant	0.0035	
Mid-Valley	0.0035	
1969 Annex	0.0035	
San Bernardino Valley Municipal Water	0.1300	

COMMUNITY COLLEGE DISTRICTS

Chaffey Community College	0.0137	
Copper Mountain Community College	0.0193	
Kern Community College	0.0312	(1)
Palo Verde Community College	0.0106	(1)
San Bernardino Community College	0.0450	
Victor Valley Community College	0.0206	

SCHOOL DISTRICTS

Chaffey Union High School	0.0294
Alta Loma Elementary	0.0628
Central Elementary	0.0512
Mountain View Elementary S.F.I. District #1	0.0134
Ontario-Montclair Elementary	0.0422
Mountain View Elementary S.F.I. District #2	0.0000
Etiwanda Elementary	0.0323

SAN BERNARDINO COUNTY
Auditor-Controller/Treasurer/Tax Collector
TAX RATES
FY 2022-23

Victor Valley Joint Union High School	0.0537	
Adelanto Elementary	0.0000	
Helendale Elementary	0.0552	
Victor Elementary	0.0574	
Apple Valley Unified School	0.0334	
Barstow Unified School	0.0816	
Bear Valley Unified School	0.0074	
Beaumont Unified School	0.0778	(1)
Chino Valley Unified School	0.0900	
Colton Unified School	0.0656	
Fontana Unified School	0.0484	
Morongo Unified School	0.0313	
Muroc Unified School	0.0740	(1)
Needles Unified School	0.2371	
Redlands Unified School	0.0279	
Rialto Unified School	0.0746	
Rim of the World Unified School	0.0144	
San Bernardino Unified School	0.0878	
Sierra Sands Unified School	0.0546	(1)
Trona Unified School	0.0241	
Upland Unified School	0.0463	

(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 judgment.