

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

September 24, 2019

FROM

ENSEN MASON, Auditor-Controller/Treasurer/Tax Collector

SUBJECT

Correction to Fiscal Year 2019-20 Property Tax Rates for Local Agencies

RECOMMENDATION(S)

Adopt **Resolution NO. 2019-143** setting the corrected fiscal year 2019-20 tax rates for local agencies within San Bernardino County and repealing and superseding Resolution No. 2019-142, adopted by the Board of Supervisors on September 10, 2019 (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 2019-20 are necessary to fund a portion of local agencies' operations and to raise funds necessary to retire voter approved debt.

BACKGROUND INFORMATION

On September 10, 2019 (Item No. 23), the Board of Supervisors adopted Resolution No. 2019-142 setting fiscal year 2019-20 tax rates for local agencies within San Bernardino County. On September 11, 2019, it was discovered that the 0.0329 tax rate set for San Bernardino Community College (the District) contained an error. The bond levy requirement used to calculate the District's tax rate omitted the 2018 General Obligation Bonds, Series A, requirement of \$15,807,481. The recalculated tax rate of 0.0562 reflects the District's corrected bond levy requirement.

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. Per statutory requirements, the recommended resolution will set the corrected fiscal year 2019-20 tax rates for local agencies within San Bernardino County.

PROCUREMENT

N/A

REVIEW BY OTHERS

**Correction to Fiscal Year 2019-20 Property Tax Rates for Local
Agencies
September 24, 2019**

This item has been reviewed by County Counsel (Robert F. Messinger, Principal Assistant County Counsel, 387-5455) on September 13, 2019; Finance (Carl Lofton, Administrative Analyst, 387-5404) on September 16, 2019; and County Finance and Administration (Robert Saldana, Deputy Executive Officer, 387-5423) on September 16, 2019.

**Correction to Fiscal Year 2019-20 Property Tax Rates for Local
Agencies
September 24, 2019**

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

APPROVED (CONSENT CALENDAR)

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

Lynna Monell, CLERK OF THE BOARD

BY 
DATED: September 24, 2019



cc: W/RESOLUTION
File- ATC w/attach
la 09/25/2019

SAN BERNARDINO COUNTY
Auditor-Controller/Treasurer/Tax Collector
CORRECTED TAX RATES
FY 2019-20

GENERAL TAX LEVY

County General	1.0000
Unitary - General	1.0000

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

Unitary - Debt Service	0.3645
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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	0.5095
Mojave Water Agency:	
Land Only	0.1125
No 2 - Land and Improvements	0.0550
Dist M - Land and Improvements	0.0900
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	0.0241	
Copper Mountain Community College	0.0243	
Kern Community College	0.0330	(1)
Palo Verde Community College	0.0514	(1)
San Bernardino Community College	0.0562	
Victor Valley Community College	0.0181	

SCHOOL DISTRICTS

Chaffey Union High School	0.0375
Alta Loma Elementary	0.0653
Central Elementary	0.0502
Mountain View Elementary S.F.I. District #1	0.0180
Ontario-Montclair Elementary	0.0428
Etiwanda Elementary	0.0034
Victor Valley Joint Union High School	0.0703
Adelanto Elementary	0.0835
Helendale Elementary	0.0427
Victor Elementary	0.0406

SAN BERNARDINO COUNTY
Auditor-Controller/Treasurer/Tax Collector
CORRECTED TAX RATES
FY 2019-20

Apple Valley Unified School	0.0317	
Baker Unified School	0.0080	
Barstow Unified School	0.0451	
Bear Valley Unified	0.0301	
Beaumont Unified School	0.0744	(1)
Chino Valley Unified School	0.0790	
Colton Unified School	0.1016	
Fontana Unified School	0.0420	
Morongo Unified	0.0436	
Muroc Unified School	0.0500	(1)
Needles Unified School	0.2492	
Redlands Unified School	0.0339	
Rialto Unified School	0.0848	
Rim of the World Unified School	0.0159	
San Bernardino Unified School	0.0969	
Sierra Sands Unified School	0.0553	(1)
Trona Unified School	0.0230	
Upland Unified School	0.0560	

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