

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

September 9, 2014

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

SUBJECT: FISCAL YEAR 2014-15 PROPERTY TAX RATES

RECOMMENDATION(S)

Adopt **Resolution No.2014-184** setting fiscal year 2014-15 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 2014-15 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, this item will set the fiscal year 2014-15 tax rates for local agencies within San Bernardino County.

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/ attachments
ATC-Walker
CAO-Porter
File - ATC w/ attachments
jll 09/11/14

ITEM 17

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

MOTION	<u>SECOND</u>	<u>AYE</u>	<u>MOVE</u>	<u>AYE</u>	<u>AYE</u>
	1	2			5

LAURA H. WELCH, CLERK OF THE BOARD

BY 

DATED: September 09, 2014

FISCAL YEAR 2014-15 PROPERTY TAX RATES
SEPTEMBER 9, 2014
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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 each year.

REVIEW BY OTHERS

This item has been reviewed by County Counsel (Kevin Norris, Deputy County Counsel, 387-5455) on August 11, 2014; Finance (Ginger Porter, Administrative Analyst, 387-4883) on August 8, 2014; and County Finance and Administration (Katrina Turturro, Deputy Executive Officer, 387-5423) on August 25, 2014.

RESOLUTION NO. 2014-184

RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF SAN BERNARDINO, STATE OF CALIFORNIA, ESTABLISHING THE FISCAL YEAR 2014-2015 RATES FOR LOCAL AGENCIES

On Tuesday September 9, 2014, on motion of Supervisor Ramos, duly seconded by Supervisor Lovingood 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 an ad valorem 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 2014-15 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: Lovingood;Rutherford;Ramos;Ovitt;Gonzales

NOES: SUPERVISORS: None

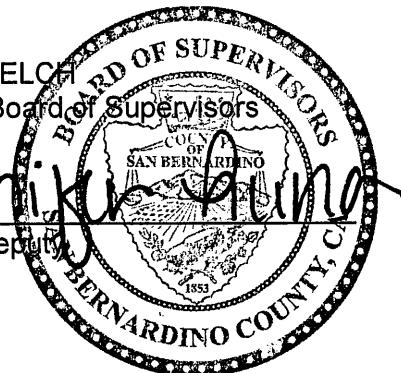
ABSENT: SUPERVISORS: None

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 9, 2014. Item 17 jll

LAURA H. WELCH
Clerk of the Board of Supervisors

By [Signature] Deputy



SAN BERNARDINO COUNTY
Auditor-Controller/Treasurer/Tax Collector
TAX RATES
FY 2014-15

GENERAL TAX LEVY		
AA01-AA01	County General	1.0000
AA03-AA01	Unitary - General	1.0000
GENERAL OBLIGATION BONDS AND VOTER-APPROVED INDEBTEDNESS		
COUNTYWIDE		
AA03-AA02	Unitary - Debt Service	0.2731
COMMUNITY SERVICE DISTRICTS		
WC05-DA01	Daggett	0.0281
COUNTY SERVICE AREAS		
UD60-DA01	70 Zone L - Pinon Hills	0.0097
UD82-DA01	70 Zone W-1 - Big Horn - Landers	0.2307
WATER DISTRICTS		
WY08-DA01	Big Horn/Desert View Imp. Dist. 1	0.3800
	Crestline - Lake Arrowhead Water Agency:	
WY10-DA01	Water Bond	0.0725
WY10-DA02	Pohl Ranch	0.0725
WW16-DA02	Joshua Basin Cty Water District - Imp. Dist. 2	0.0211
WW17-DL01	Juniper Riviera Water District - Land Only	0.5741
	Mojave Water Agency:	
WY20-DL01	Land Only	0.1125
WY20-DI01	No 2 - Land and Improvements	0.0550
WY20-DI04	Dist M - Land and Improvements	0.1050
	Metropolitan Water District:	
WY19-DA01	Original	0.0035
WY19-DA02	Bryant	0.0035
WY19-DA03	Mid-Valley	0.0035
WY19-DA04	1969 Annex	0.0035
WU23-DA01	San Bernardino Valley Municipal Water	0.1625
COMMUNITY COLLEGE DISTRICTS		
SB01-DD04	Chaffey Community College	0.0109
SB01-DD03	Copper Mountain Community College	0.0283
TC84-DD01	Kern Community College	0.0105 (1)
TC88-DD01	Palo Verde Community College	0.0622 (1)
SB01-DD05	San Bernardino Community College	0.0393
SB01-DD06	Victor Valley Community College	0.0262
SCHOOL DISTRICTS		
SB03-DD02	Chaffey Union High School	0.0294
SB04-DD01	Alta Loma Elementary	0.0437
SB04-DD04	Central Elementary	0.0660
SB04-DA09	Mountain View Elementary	0.0023
SB04-DD09	Mountain View Elementary S.F.I. District #1	0.0313
SB04-DD10	Ontario-Montclair Elementary	0.0260
SB03-DD04	Victor Valley Joint Union High School	0.0770
SB04-DD20	Adelanto Elementary	0.0810

SAN BERNARDINO COUNTY
Auditor-Controller/Treasurer/Tax Collector
TAX RATES
FY 2014-15

SB04-DD06	Helendale Elementary	0.0378	
SB04-DD19	Oro Grande Elementary	0.0379	
SB04-DD15	Victor Elementary	0.1022	
SB02-DD01	Apple Valley Unified School	0.0355	
SB02-DA01	Baker Unified School	0.0047	
SB02-DD03	Barstow Unified School	0.0474	
SB02-DD02	Bear Valley Unified	0.0354	
TU85-DD01	Beaumont Unified School	0.0817	(1)
SB02-DD13	Chino Valley Unified School	0.0331	
SB02-DD12	Colton Unified School	0.0973	
SB02-DD05	Fontana Unified School	0.1384	
SB02-DD14	Morongo Unified	0.0525	
SB02-DD06	Needles Unified School	0.1297	
SB02-DD07	Redlands Unified School	0.0594	
SB02-DD10	Rialto Unified School	0.0655	
SB02-DD15	Rim of the World Unified School	0.0198	
SB02-DD08	San Bernardino Unified School	0.1081	
TU90-DD01	Sierra Sands Unified School	0.0616	(1)
SB02-DD09	Trona Unified School	0.0299	
SB02-DD11	Upland Unified School	0.0462	

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