

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

September 15, 2015

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

**SUBJECT: FISCAL YEAR 2015-16 PROPERTY TAX RATES**

**RECOMMENDATION(S)**

Adopt **Resolution No. 2015-180** setting fiscal year 2015-16 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 Resolution will not result in the use of additional Discretionary General Funding (Net County Cost). Statutory tax levies for fiscal year 2015-16 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 2015-16 tax rates for local agencies within San Bernardino County

On or before October 3 of each year, Section 29100 of the Government Code requires the Board to adopt the annual property tax rates on the secured roll, 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.

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 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 which 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.

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w/Resolution  
cc: ATC-Walker  
CAO-Wu  
File - Auditor-Controller/Treasurer/Tax  
Collector/General w/attach  
mc 9/18/15

**ITEM 20**

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

MOTION      MOVE      AYE      AYE      SECOND      AYE

LAURA H. WELCH, CLERK OF THE BOARD

BY 

DATED: September 15, 2015

**FISCAL YEAR 2015-16 PROPERTY TAX RATES**  
**SEPTEMBER 15, 2015**  
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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.

**PROCUREMENT**

N/A

**REVIEW BY OTHERS**

This item has been reviewed by County Counsel (Phebe W. Chu, Deputy County Counsel, 387-5455) on August 24, 2015; Finance (Chen Wu, Administrative Analyst, 387-4222) on August 24, 2015; and County Finance and Administration (Katrina Turturro, Deputy Executive Officer, 387-5423) on August 31, 2015.



**SAN BERNARDINO COUNTY**  
**Auditor-Controller/Treasurer/Tax Collector**  
**TAX RATES**  
**FY 2015-16**

**GENERAL TAX LEVY**

County General	1.0000
Unitary - General	1.0000

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

Unitary - Debt Service	0.3272	(1)
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**COMMUNITY SERVICE DISTRICTS**

Daggett	0.0279
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**COUNTY SERVICE AREAS**

70 Zone L - Pinon Hills	0.0087
70 Zone W-1 - Big Horn - Landers	0.2165

**WATER DISTRICTS**

Big Horn/Desert View Imp. Dist. 1	0.3824
Crestline - Lake Arrowhead Water Agency:	
Water Bond	0.0728
Pohl Ranch	0.0728
Juniper Riviera Water District - Land Only	0.5780
Mojave Water Agency:	
Land Only	0.1125
No 2 - Land and Improvements	0.0550
Dist M - Land and Improvements	0.1050
Metropolitan Water District:	
Original	0.0035
Bryant	0.0035
Mid-Valley	0.0035
1969 Annex	0.0035
San Bernardino Valley Municipal Water	0.1625

**COMMUNITY COLLEGE DISTRICTS**

Chaffey Community College	0.0113	
Copper Mountain Community College	0.0202	
Kern Community College	0.0136	(2)
Palo Verde Community College	0.0848	(2)
San Bernardino Community College	0.0403	
Victor Valley Community College	0.0197	

**SCHOOL DISTRICTS**

Chaffey Union High School	0.0409
Alta Loma Elementary	0.0417
Central Elementary	0.0650
Mountain View Elementary	0.0024
Mountain View Elementary S.F.I. District #1	0.0290
Ontario-Montclair Elementary	0.0268

**SAN BERNARDINO COUNTY**  
**Auditor-Controller/Treasurer/Tax Collector**  
**TAX RATES**  
**FY 2015-16**

Victor Valley Joint Union High School	0.0716	
Adelanto Elementary	0.0797	
Helendale Elementary	0.0079	
Oro Grande Elementary	0.0378	
Victor Elementary	0.1124	
Apple Valley Unified School	0.0345	
Baker Unified School	0.0065	
Barstow Unified School	0.0329	
Bear Valley Unified	0.0348	
Beaumont Unified School	0.0711	(2)
Chino Valley Unified School	0.0331	
Colton Unified School	0.1169	
Fontana Unified School	0.1145	
Morongo Unified	0.0466	
Needles Unified School	0.2110	
Redlands Unified School	0.0567	
Rialto Unified School	0.1194	
Rim of the World Unified School	0.0161	
San Bernardino Unified School	0.1182	
Sierra Sands Unified School	0.0670	(2)
Trona Unified School	0.0292	
Upland Unified School	0.0525	

(1) Based on the Property Tax audit conducted by the State Controller's Office (SCO) for FY 2006-07 through FY 2012-13, this year's unitary debt service rate includes an additional 0.0591% for prior year corrections. Pursuant to R&T Code §96.1 the correction may be implemented over the course of three years.

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