

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

September 13, 2016

**FROM: OSCAR VALDEZ, Auditor-Controller/Treasurer/Tax Collector
Auditor-Controller/Treasurer/Tax Collector**

SUBJECT: FISCAL YEAR 2016-17 PROPERTY TAX RATES

RECOMMENDATION(S)

Adopt **Resolution 2016-185** setting fiscal year 2016-17 tax rates for local agencies within San Bernardino County (Attachment A).
(Presenter: Oscar Valdez, Auditor-Controller/Treasurer/Tax Collector, 382-7000)

COUNTY AND CHIEF EXECUTIVE OFFICER 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 2016-17 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 2016-17 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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cc: w/resolution
ATC-Valdez
CAO-Shea
File - Auditor-Controller/Treasurer/
Tax Collector w/attach
jr 9/23/16

ITEM 19

Record of Action of the Board of Supervisors

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

MOTION	<u>AYE</u>	<u>SECOND</u>	<u>AYE</u>	<u>MOVE</u>	<u>ABSENT</u>
	1	2	3	4	5

LAURA H. WELCH, CLERK OF THE BOARD

BY _____

DATED: September 13, 2016

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 17, 2016; Finance (Stephenie Shea, Administrative Analyst, 387-4919) on August 17, 2016; and County Finance and Administration (Katrina Turturro, Deputy Executive Officer, 387-5423) on August 25, 2016.

RESOLUTION NO. 2016-185

**RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY
OF SAN BERNARDINO, STATE OF CALIFORNIA, ESTABLISHING THE
FISCAL YEAR 2016-2017 RATES FOR LOCAL AGENCIES**

On Tuesday September 13, 2016, on motion of Supervisor Hagman, 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.

BE IT FURTHER RESOLVED that Attachment A presents the fiscal year 2016-17 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: Robert A. Lovingood, Janice Rutherford,
James Ramos, Curt Hagman

NOES: SUPERVISORS: None

ABSENT: SUPERVISORS: Josie Gonzales

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

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 13, 2016. #19

LAURA H. WELCH
Clerk of the Board of Supervisors

By _____
Deputy

SAN BERNARDINO COUNTY
Auditor-Controller/Treasurer/Tax Collector
TAX RATES
FY 2016-17

GENERAL TAX LEVY

County General	1.0000
Unitary - General	1.0000

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

Unitary - Debt Service	0.3455	(2)
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COMMUNITY SERVICE DISTRICTS

Daggett	0.0172
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COUNTY SERVICE AREAS

70 Zone L - Pinon Hills	0.0086
70 Zone W-1 - Big Horn - Landers	0.2416

WATER DISTRICTS

Big Horn/Desert View Imp. Dist. 1	0.4068
Crestline - Lake Arrowhead Water Agency:	
Water Bond	0.0728
Pohl Ranch	0.0728
Juniper Riviera Water District - Land Only	0.5727
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	0.0116	
Copper Mountain Community College	0.0260	
Kern Community College	0.0132	(1)
Palo Verde Community College	0.0537	(1)
San Bernardino Community College	0.0350	
Victor Valley Community College	0.0174	

SAN BERNARDINO COUNTY
Auditor-Controller/Treasurer/Tax Collector
TAX RATES
FY 2016-17

SCHOOL DISTRICTS

Chaffey Union High School	0.0319	
Alta Loma Elementary	0.0408	
Central Elementary	0.0688	
Mountain View Elementary S.F.I. District #1	0.0255	
Ontario-Montclair Elementary	0.0264	
Victor Valley Joint Union High School	0.0986	
Adelanto Elementary	0.0830	
Helendale Elementary	0.0325	
Oro Grande Elementary	0.0898	
Victor Elementary	0.1162	
Apple Valley Unified School	0.0364	
Baker Unified School	0.0111	
Barstow Unified School	0.0394	
Bear Valley Unified	0.0320	
Beaumont Unified School	0.0719	(1)
Chino Valley Unified School	0.0383	
Colton Unified School	0.1454	
Fontana Unified School	0.1117	
Morongo Unified	0.0500	
Needles Unified School	0.1404	
Redlands Unified School	0.0524	
Rialto Unified School	0.0992	
Rim of the World Unified School	0.0181	
San Bernardino Unified School	0.0795	
Sierra Sands Unified School	0.0641	(1)
Trona Unified School	0.0231	
Upland Unified School	0.0607	

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

(2) FY 16-17 Unitary debt service rate includes an additional 0.0548% for prior year corrections based on the SCO audit conducted; Pursuant to R&T Code §96.1(3), the correction will be implemented over the course of three years.