

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

September 12, 2017

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

**SUBJECT: FISCAL YEAR 2017-18 PROPERTY TAX RATES FOR LOCAL AGENCIES**

**RECOMMENDATION(S)**

Adopt **Resolution No.2017-177** setting fiscal year 2017-18 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 resolution will not result in the use of additional Discretionary General Funding (Net County Cost). Statutory tax levies for fiscal year 2017-18 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 2017-18 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 that was approved by the 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.

Page 1 of 2

cc: w/Resolution & attachment  
ATC-Valdez  
CAO-Porter  
File - Auditor-Controller/Treasurer/Tax  
Collector/General w/Resolution &  
attachment  
JS 09/14/2017

**ITEM 16**

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

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

**LAURA H. WELCH, CLERK OF THE BOARD**

BY \_\_\_\_\_

**DATED: September 12, 2017**

**FISCAL YEAR 2017-18 PROPERTY TAX RATES FOR LOCAL AGENCIES**  
**SEPTEMBER 12, 2017**  
**PAGE 2 OF 2**

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 25, 2017; Finance (Ginger Porter, Administrative Analyst, 387-4883) on August 24, 2017; and County Finance and Administration (Katrina Turturro, Deputy Executive Officer, 387-5423) on August 25, 2017.

RESOLUTION NO. 2017-177

RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF SAN BERNARDINO, STATE OF CALIFORNIA, ESTABLISHING THE FISCAL YEAR 2017-2018 RATES FOR LOCAL AGENCIES

On Tuesday, September 12, 2017, on motion of Supervisor Hagman, duly seconded by Supervisor Ramos 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 2017-18 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, Josie Gonzales

NOES: SUPERVISORS: None

ABSENT: SUPERVISORS: None

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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 12, 2017.

LAURA H. WELCH
Clerk of the Board of Supervisors

By Deputy





**SAN BERNARDINO COUNTY**  
**Auditor-Controller/Treasurer/Tax Collector**  
**TAX RATES**  
**FY 2017-18**

**GENERAL TAX LEVY**

County General	1.0000
Unitary - General	1.0000

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

Unitary - Debt Service	0.3519	(2)
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**COMMUNITY SERVICE DISTRICTS**

Daggett	0.0236
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**COUNTY SERVICE AREAS**

70 Zone W-1 - Big Horn - Landers	0.2213
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**WATER DISTRICTS**

Big Horn/Desert View Imp. Dist. 1	0.3917
Crestline - Lake Arrowhead Water Agency:	
Water Bond	0.0870
Pohl Ranch	0.0870
Juniper Riviera Water District - Land Only	0.5548
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	0.1525

**COMMUNITY COLLEGE DISTRICTS**

Chaffey Community College	0.0088	
Copper Mountain Community College	0.0242	
Kern Community College	0.0362	(1)
Palo Verde Community College	0.0590	(1)
San Bernardino Community College	0.0376	
Victor Valley Community College	0.0198	

**SAN BERNARDINO COUNTY**  
**Auditor-Controller/Treasurer/Tax Collector**  
**TAX RATES**  
**FY 2017-18**

**SCHOOL DISTRICTS**

Chaffey Union High School	0.0279	
Alta Loma Elementary	0.0564	
Central Elementary	0.0670	
Mountain View Elementary S.F.I. District #1	0.0263	
Ontario-Montclair Elementary	0.0557	
Etiwanda Elementary	0.0169	
Victor Valley Joint Union High School	0.0915	
Adelanto Elementary	0.0871	
Helendale Elementary	0.0260	
Oro Grande Elementary	-0.0102	(3)
Victor Elementary	0.1216	
Apple Valley Unified School	0.0311	
Baker Unified School	0.0117	
Barstow Unified School	0.0308	
Bear Valley Unified School	0.0313	
Beaumont Unified School	0.0768	(1)
Chino Valley Unified School	0.0934	
Colton Unified School	0.0939	
Fontana Unified School	0.1113	
Morongo Unified School	0.0497	
Muroc Unified School	0.0774	(1)
Needles Unified School	0.2527	
Redlands Unified School	0.0494	
Rialto Unified School	0.0957	
Rim of the World Unified School	0.0171	
San Bernardino Unified School	0.1007	
Sierra Sands Unified School	0.0667	(1)
Trona Unified School	0.0196	
Upland Unified School	0.0551	

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

(2) FY 17-18 Unitary debt service rate includes an additional 0.0563% 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. FY 17-18 represents the third year of corrections.

(3) Bond will mature in FY 17-18. A negative rate is being applied to account for a roll correction applied by the Assessor's office in FY16-17 that generated excess funds. The roll correction is under appeal at the moment and the negative rate takes into consideration a reserve held in trust for Oro Grande Elementary to issue the taxpayer a refund if the appeal is successful.