

**RESOLUTION NO. 2025-194**

**RESOLUTION OF THE BOARD OF SUPERVISORS OF SAN BERNARDINO COUNTY, STATE OF CALIFORNIA, ESTABLISHING THE FISCAL YEAR 2025-26 REVENUE AND TAXATION CODE SECTIONS 93 AND 100 PROPERTY TAX RATES FOR LOCAL AGENCIES WITHIN SAN BERNARDINO COUNTY**

On Tuesday, September 9, 2025, on motion of Supervisor Baca, Jr., duly seconded by Supervisor Hagman 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;

WHEREAS, Government Code section 29100 requires the Board to set tax rates by resolution on or before October 3 of each year; and

WHEREAS, the Board adopted the 1% tax rate by Resolution No. 2025-195.

NOW, THEREFORE, BE IT RESOLVED that the Board of Supervisors hereby sets the property tax rates for local agencies as set forth on the attachment hereto (Attachment A) and incorporated herein by this reference.

BE IT FURTHER RESOLVED that Attachment A presents the fiscal year 2025-26 Revenue and Taxation Code sections 93 and 100 property tax rates now adopted by the Board of Supervisors.

PASSED AND ADOPTED by the Board of Supervisors of San Bernardino County, State of California, by the following vote:

AYES: SUPERVISORS: Col. Paul Cook (Ret.), Jesse Armendarez, Dawn Rowe,  
Curt Hagman, Joe Baca, Jr.

NOES: SUPERVISORS: None

ABSENT: SUPERVISORS: None

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STATE OF CALIFORNIA                     )  
                                                      )       ss.  
SAN BERNARDINO COUNTY            )

I, **LYNNA MONELL**, Clerk of the Board of Supervisors of San Bernardino County, 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, 2025. #22 CCM

LYNNA MONELL  
Clerk of the Board of Supervisors

By \_\_\_\_\_  
Deputy