

**RESOLUTION NO. 2024-70**

**RESOLUTION OF THE BOARD OF SUPERVISORS OF SAN BERNARDINO COUNTY, STATE OF CALIFORNIA, ACTING IN ITS CAPACITY AS THE GOVERNING BOARD OF ZONE A OF COUNTY SERVICE AREA 68, (VALLEY OF THE MOON) FIXING THE SPECIAL TAX RATE FOR FISCAL YEAR 2024-25**

On Tuesday, June 11, 2024, 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.

SECTION 1. The Board of Supervisors of San Bernardino County, acting in its capacity as the governing board of Zone A of County Service Area 68, therefore, hereby finds and determines:

(a) That on August 8, 2017, the electors of Zone A of County Service Area 68, duly authorized a special tax levy for road maintenance services.

(b) That the amount of such tax shall not exceed \$147 per parcel for the first year with an annual inflationary factor of up to 2.5%, per year for five years, and \$117 per parcel each year thereafter with an annual inflationary factor of up to 2.5% every year thereafter.

SECTION 2. The Board of Supervisors of San Bernardino County, acting in its capacity as the governing board of Zone A of County Service Area 68, therefore, hereby resolves and orders:

(a) That in order to meet the proposed appropriations, the special tax for Fiscal Year 2024-25 shall be set at \$122.92 per parcel.

(b) That following the adoption of this resolution, the Clerk of the Board shall cause a copy of same to be published once in a newspaper of general circulation within the district.

(c) That this resolution shall be effective July 1, 2024.

(d) That the Auditor-Controller/Treasurer/Tax Collector is directed to place the direct charge levies on the applicable tax roll.

PASSED AND ADOPTED by the Board of Supervisors of San Bernardino County, acting in its capacity as the governing body of County Service Area 70, 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

\* \* \* \* \*

STATE OF CALIFORNIA            )  
  )  
SAN BERNARDINO COUNTY        )        ss.

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 June 11, 2024. Item #98 JLL

LYNNA MONELL  
Clerk of the Board of Supervisors

By



Deputy



## ATTACHMENT Q

Adopt Resolution setting a special tax for Zone A of County Service Area 68 (Valley of the Moon), at \$122.92 per parcel, which includes the annual 2.5% inflationary factor increase.

**Background:** On August 8, 2017, the electorate of Zone A of County Service Area 68 (Valley of the Moon), authorized the levy and collection of a special tax of \$147 per parcel, with an annual inflationary factor of up to 2.5% per year for five years and \$117 per parcel, with an annual inflationary factor of up to 2.5% every year thereafter. Based on 500 parcels, the tax revenue associated with this tax is estimated to be \$61,460 for FY 2024-25, in relation to total proposed appropriations of \$174,897.

Funds generated by this special tax are used to finance road improvements and for ongoing road maintenance.