

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

September 10, 2024

FROM

ENSEN MASON, Auditor-Controller/Treasurer/Tax Collector

SUBJECT

2024-25 Property Tax Rates for Local Agencies

RECOMMENDATION(S)

Adopt **Resolution No. 2024-135** setting 2024-25 property tax rates for local agencies within San Bernardino County (Attachment A).

(Presenter: Diana Atkeson, Assistant Auditor-Controller/Treasurer/Tax Collector, 382-7004)

COUNTY AND CHIEF EXECUTIVE OFFICER GOALS & 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 2024-25 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, the recommended Resolution will set the 2024-25 property tax rates for local agencies within San Bernardino County (County).

Government Code section 29100 requires the Board of Supervisors to adopt by resolution the annual property tax rates on the secured roll on or before October 3 of each year, at a rate not to exceed \$1 per \$100, or 1% of assessed value, as specified in Article XIII A of the California Constitution, and sections 93 and 100 of the Revenue and Taxation Code (RTC).

RTC section 93 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 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 RTC.

Further, RTC section 100 (Code) requires a countywide rate for general tax and debt service to 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

**2024-25 Property Tax Rates for Local Agencies
September 10, 2024**

Not applicable.

REVIEW BY OTHERS

This item has been reviewed by County Counsel (Kristina Robb, Deputy County Counsel, 387-5455) on July 18, 2024; Finance (Penelope Chang, Administrative Analyst, 387-4886) on August 2, 2024; and County Finance and Administration (Paloma Hernandez-Barker, Deputy Executive Officer, 387-5423) on August 19, 2024.

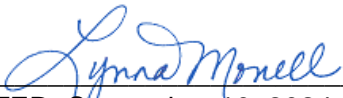
**2024-25 Property Tax Rates for Local Agencies
September 10, 2024**

Record of Action of the Board of Supervisors
San Bernardino County

APPROVED (CONSENT CALENDAR)

Moved: Curt Hagman Seconded: Joe Baca, Jr.
Ayes: Col. Paul Cook (Ret.), Jesse Armendarez, Dawn Rowe, Curt Hagman, Joe Baca, Jr.

Lynna Monell, CLERK OF THE BOARD

BY 
DATED: September 10, 2024



cc: File - Auditor-Controller/Treasurer/Tax Collector w/resolution
 w/attach
CCM 09/12/2024