

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

September 9, 2025

FROM

LUTHER SNOKE, Chief Executive Officer, County Administrative Office

SUBJECT

Fiscal Year 2025-26 Countywide Annual Property Tax Rate

RECOMMENDATION(S)

1. Adopt **Resolution No. 2025-195** setting a 1% Countywide annual property tax rate for the Fiscal Year 2025-26.
2. Direct the Auditor-Controller/Treasurer/Tax Collector to apply the adopted 1% Countywide annual property tax rate for San Bernardino County.

(Presenter: Matthew Erickson, County Chief Financial Officer, 387-5423)

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 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 Resolution will set the 2025-26 1% Countywide annual property tax rate for 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). The recommended resolution will set the 1% Countywide annual property tax rate in accordance with Government Code section 29100. The Auditor-Controller/Treasurer/Tax Collector is bringing a companion item for the tax rates authorized by RTC sections 93 and 100.

PROCUREMENT

Not applicable.

REVIEW BY OTHERS

This item has been reviewed by County Counsel (Julie Surber, Principal Assistant County Counsel, 387-5455) on August 20, 2025; and County Finance and Administration (Erika Rodarte, 387-4919, and Jenny Yang, 387-4884, Administrative Analysts) on August 20, 2025.

**Fiscal Year 2025-26 Countywide Annual Property Tax Rate
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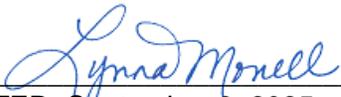
Record of Action of the Board of Supervisors
San Bernardino County

Note: See related board item #22 from 9/9/2025.

APPROVED (CONSENT CALENDAR)

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

Lynna Monell, CLERK OF THE BOARD

BY 
DATED: September 9, 2025



cc: File - Administrative Office w/ resolution
JLL 09/16/2025