

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

September 13, 2022

**FROM**

**ENSEN MASON, Auditor-Controller/Treasurer/Tax Collector**

**SUBJECT**

Fiscal Year 2022-23 Property Tax Rates for Local Agencies

**RECOMMENDATION(S)**

Adopt **Resolution No. 2022-184** setting fiscal year 2022-23 property tax rates for local agencies within San Bernardino County (Attachment A).

(Presenter: John Johnson, 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 Resolution will not result in the use of additional Discretionary General Funding (Net County Cost). Statutory tax levies for fiscal year 2022-23 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 fiscal year 2022-23 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 one dollar (\$1) per one hundred (\$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.

Revenue and Taxation Code 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 the Revenue and Taxation Code.

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.

**Fiscal Year 2022-23 Property Tax Rates for Local Agencies**  
**September 13, 2022**

**PROCUREMENT**

N/A

**REVIEW BY OTHERS**

This item has been reviewed by County Counsel (Kristina Robb, Principal Assistant County Counsel, 387-5455) on July 28, 2022; Finance (Carl Lofton, Administrative Analyst, 387-5404) on August 26, 2022; and County Finance and Administration (Paloma Hernandez-Baker, Deputy Executive Officer, 387-5423) on August 29, 2022.

**Fiscal Year 2022-23 Property Tax Rates for Local Agencies  
September 13, 2022**

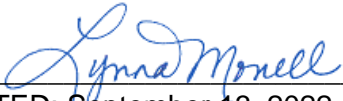
Record of Action of the Board of Supervisors  
San Bernardino County

**APPROVED (CONSENT CALENDAR)**

Moved: Joe Baca, Jr. Seconded: Janice Rutherford

Ayes: Col. Paul Cook (Ret.), Janice Rutherford, Dawn Rowe, Curt Hagman, Joe Baca, Jr.

Lynna Monell, CLERK OF THE BOARD

BY   
DATED: September 13, 2022



cc: W/RESOLUTION  
File- Auditor-Controller/Treasurer/Tax Collector/General w/attach  
LA 09/19/2022