

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

September 13, 2016

**FROM: OSCAR VALDEZ, Auditor-Controller/Treasurer/Tax Collector
Auditor-Controller/Treasurer/Tax Collector**

SUBJECT: FISCAL YEAR 2016-17 PROPERTY TAX RATES

RECOMMENDATION(S)

Adopt **Resolution 2016-185** setting fiscal year 2016-17 tax rates for local agencies within San Bernardino County (Attachment A).

(Presenter: Oscar Valdez, Auditor-Controller/Treasurer/Tax Collector, 382-7000)

COUNTY AND CHIEF EXECUTIVE OFFICER GOALS AND 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 fiscal year 2016-17 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, this item will set the fiscal year 2016-17 tax rates for local agencies within San Bernardino County.

On or before October 3 of each year, Section 29100 of the Government Code requires the Board to adopt the annual property tax rates on the secured roll, 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 Constitution, and Sections 93 and 100 of the Revenue and Taxation Code.

Section 93 of the Revenue and Taxation Code 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 which 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.

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cc: w/resolution
ATC-Valdez
CAO-Shea
File - Auditor-Controller/Treasurer/
Tax Collector w/attach
jr 9/23/16

ITEM 19

Record of Action of the Board of Supervisors

**APPROVED (CONSENT CALENDAR)
COUNTY OF SAN BERNARDINO
Board of Supervisors**

MOTION	<u>AYE</u> 1	<u>SECOND</u> 2	<u>AYE</u> 3	<u>MOVE</u> 4	<u>ABSENT</u> 5
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LAURA H. WELCH, CLERK OF THE BOARD

BY _____

DATED: September 13, 2016

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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.

PROCUREMENT

N/A

REVIEW BY OTHERS

This item has been reviewed by County Counsel (Phebe W. Chu, Deputy County Counsel, 387-5455) on August 17, 2016; Finance (Stephenie Shea, Administrative Analyst, 387-4919) on August 17, 2016; and County Finance and Administration (Katrina Turturro, Deputy Executive Officer, 387-5423) on August 25, 2016.