

**SUBMITTAL TO THE BOARD OF SUPERVISORS  
COUNTY OF RIVERSIDE, STATE OF CALIFORNIA**



**ITEM: 3.22  
(ID # 25750)**

**MEETING DATE:**  
Tuesday, August 27, 2024

**FROM :** AUDITOR CONTROLLER

**SUBJECT:** AUDITOR-CONTROLLER: Adopt Resolution No. 2024-189 Fixing and Adopting Tax Rates and Levying Taxes for County, School Districts, Cities and Special Districts for the 2024/2025 Secured Tax Roll, District: All. [\$0]

**RECOMMENDED MOTION:** That the Board of Supervisors:

1. Adopt Resolution No. 2024-189, a resolution of the Board of Supervisors of the County of Riverside fixing and adopting tax rates for and levying taxes on property on the Secured Tax Roll for Fiscal Year 2024-2025.

**ACTION:Policy**

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**MINUTES OF THE BOARD OF SUPERVISORS**

On motion of Supervisor Perez, seconded by Supervisor Spiegel and duly carried by unanimous vote, IT WAS ORDERED that the above matter is approved as recommended.

Ayes: Jeffries, Spiegel, Washington, Perez and Gutierrez  
Nays: None  
Absent: None  
Date: August 27, 2024  
xc: Auditor Controller

Kimberly A. Rector  
Clerk of the Board

By:   
Deputy

**SUBMITTAL TO THE BOARD OF SUPERVISORS COUNTY OF RIVERSIDE,  
STATE OF CALIFORNIA**

| <b>FINANCIAL DATA</b>       | <b>Current Fiscal Year:</b> | <b>Next Fiscal Year:</b> | <b>Total Cost:</b>              | <b>Ongoing Cost</b> |
|-----------------------------|-----------------------------|--------------------------|---------------------------------|---------------------|
| <b>COST</b>                 | \$ 0                        | \$ 0                     | \$ 0                            | \$ 0                |
| <b>NET COUNTY COST</b>      | \$ 0                        | \$ 0                     | \$ 0                            | \$ 0                |
| <b>SOURCE OF FUNDS:</b> N/A |                             |                          | <b>Budget Adjustment:</b> No    |                     |
|                             |                             |                          | <b>For Fiscal Year:</b> 2024-25 |                     |

**C.E.O. RECOMMENDATION:** Approve.

**BACKGROUND:**

**Summary**

Sections 29100, 29101 and 29102 of the Government Code require the Board of Supervisors to adopt the tax rates and the levy of taxes for the County, School Districts, Cities and Special Districts on the Secured Tax Roll for each year.

In accordance with Section 29103 of the Government Code, the Office of the Auditor-Controller completed calculation and review of the required tax rates to be applied on the 2024/2025 County Secured Assessment Roll based on current law.

In accordance with Section 29106 of the Government Code, the Office of the Auditor-Controller now submits the attached listing of the 2024/2025 tax rates for adoption by the Board and for the levy of tax by the Board.

**Impact on Residents and Businesses**

Pursuant to Government Code §29100, the Board of Supervisors is required to adopt the current year's tax rates on or before October 3<sup>rd</sup>. Residents and businesses with a taxable interest in property would be subject to tax bill amount based on the Board's adoption of the tax rates and levying for the Secured Tax Roll for this Tax year. Residents and business will likewise benefit from the government services funded by the tax revenues generated by this process.

**SUPPLEMENTAL:**

**Additional Fiscal Information**

Not applicable

**Contract History and Price Reasonableness**

The tax rates calculated are based on state law. Debt service tax rates (debt rates) are the vehicle for raising the amount of taxes needed to pay an annual principal and interest payment on voter-approved indebtedness.

**ATTACHMENT A.** Resolution No. 2024-189

**ATTACHMENT B.** Tax Rates FY24-25

SUBMITTAL TO THE BOARD OF SUPERVISORS COUNTY OF RIVERSIDE,  
STATE OF CALIFORNIA

*Dolores Reyna*  
Dolores Reyna, Principal Management Analyst 8/19/2024

*Aaron Gettis*  
Aaron Gettis, Chief of Deputy County Counsel 8/16/2024

2  
3 RESOLUTION NO. 2024-189

4  
5 A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF RIVERSIDE  
6 FIXING AND ADOPTING TAX RATES FOR AND LEVYING TAXES ON PROPERTY ON THE  
7 SECURED TAX ROLL FOR FISCAL YEAR 2024-2025

8  
9 WHEREAS, pursuant to Section 29100 of the County Budget Act (Title 3, Division 3,  
10 Chapter 1 of the Government Code) (the "Act"), on or before October 3 of each year, the board of  
11 supervisors of a county shall adopt by resolution the rates of taxes on the secured roll, not to exceed the 1-  
12 percent limitation specified in Article XIII A of the Constitution and Sections 93 and 100 of the Revenue  
13 and Taxation Code; and,

14 WHEREAS, pursuant to Section 29100 of the Act, for voter-approved indebtedness, the  
15 board shall adopt the rates on the secured roll by determining the percentage of full value of property on  
16 the secured roll legally subject to support the annual debt requirement; and,

17 WHEREAS, pursuant to Section 29101 of the Act, after adopting the rates of taxes, the board  
18 of supervisors of a county shall levy the taxes upon the taxable property of the county in specific sums in  
19 terms of the rates so adopted; and,

20 WHEREAS, pursuant to Section 29102 of the Act and unless otherwise provided by law, the  
21 authority and duties of the county board of supervisors with respect to adopting tax rates and levying of  
22 taxes prescribed in Article 5 of the Act shall have application to school districts and to special districts, or  
23 zones or improvement districts thereof, whose affairs and finances are not under the supervision and control  
24 of the county board of supervisors but for which a tax levy is carried on the regular county assessment roll;  
25 and,

26 WHEREAS, pursuant to Section 29103 of the Act, it shall be the responsibility of the county  
27 auditor to calculate the several tax rates for the board's action thereon; and,

FORM APPROVED COUNTY COUNSEL  
BY: MCT / 15AUG24  
MICHAEL C. THOMAS DATE

1                   WHEREAS, the Office of the Auditor-Controller of the County of Riverside has now  
2 calculated the tax rates as shown on the schedule attached to this resolution (the "Schedule"); and,

3                   WHEREAS, pursuant to Sections 2151 and 2152 of the Revenue and Taxation Code, the  
4 board of supervisors of a county must fix the rates of county and district taxes and levy the state, county  
5 and district taxes prior to the county auditor using those rates to compute the dollar amount of property  
6 taxes and entering the computed amounts of property tax on the secured tax roll;

7                   NOW, THEREFORE, BE IT RESOLVED, DETERMINED AND ORDERED by the Board  
8 of Supervisors of the County of Riverside, in regular session assembled on August 27, 2024 at 9:30 am or  
9 soon thereafter in the meeting room of the Board of Supervisors located on the 1<sup>st</sup> floor of the County  
10 Administrative Center, 4080 Lemon Street, Riverside, California, that the rates of taxes for property on the  
11 2024-2025 secured tax roll for the County of Riverside, county school districts, cities and special districts  
12 for the fiscal year 2024-2025 as set forth in the Schedule are hereby fixed and adopted; and

13                   BE IT FURTHER RESOLVED, DETERMINED AND ORDERED that, after fixing and  
14 adopting the rates, the Board of Supervisors of the County of Riverside hereby levies the taxes on the  
15 property on the secured tax roll for the County of Riverside, county school districts, cities and special  
16 districts for the fiscal year 2024-2025.

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ROLL CALL:

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Ayes:       Jeffries, Washington, Spiegel, Perez, and Gutierrez

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Nays:       None

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Absent:     None

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The foregoing is certified to be a true copy of a resolution duly adopted by said  
Board of Supervisors on the date therein set forth.

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KIMBERLY A. RECTOR, Clerk of said Board

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By:  \_\_\_\_\_  
Deputy

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DISTRICT LIST FOR DISTRICT TAX RATE ENTRY

8/4/2024

| DISTRICT NUMBER     | DISTRICT NAME                    | Prior RATE 2022-23 | Current RATE 2023-24 | New RATE 2024-25 |
|---------------------|----------------------------------|--------------------|----------------------|------------------|
| ACO Calculated      |                                  |                    |                      |                  |
| 01-0000             | GENERAL PURPOSE                  | 1.00000000         | 1.00000000           | 1.00000000       |
| 01-0001             | SBE UNITARY                      | 1.95671000         | 2.04016000           | 2.12655000       |
| 01-0002             | SBE UNITARY RAILROAD             | 1.17608000         | 1.17800000           | 1.17800000       |
| 01-0022             | BNF Railroad                     | 1.17608000         | 1.17800000           | 1.17800000       |
| 01-0095             | SBE QUALIFIED ELECTRIC PROP      | 1.95671000         | 2.04016000           | 2.12655000       |
| 03-0501             | ALVORD UNIFIED SCHOOL            | 0.14557000         | 0.19787000           | 0.19500000       |
| 03-0801             | BANNING UNIFIED SCHOOL           | 0.14609000         | 0.14871000           | 0.14871000       |
| 03-1101             | BEAUMONT UNIFIED SCHOOL          | 0.07777000         | 0.07777000           | 0.07326000       |
| 03-1601             | COACHELLA VALLEY UNIFIED SCHOOL  | 0.13450000         | 0.12837000           | 0.11554000       |
| 03-1701             | CORONA NORCO UNIFIED SCHOOL      | 0.09925000         | 0.09766000           | 0.09000000       |
| 03-2001             | DESERT SANDS UNIFIED SCHOOL      | 0.07500000         | 0.07500000           | 0.07500000       |
| 03-2301             | LAKE ELSINORE UNIFIED            | 0.01900000         | 0.01900000           | 0.01900000       |
| 03-3201             | HEMET UNIFIED SCHOOL             | 0.12000000         | 0.12000000           | 0.12000000       |
| 03-3601             | JURUPA UNIFIED SCHOOL            | 0.08610000         | 0.07801000           | 0.06000000       |
| 03-3901             | MENIFEE SCHOOL                   | 0.06201000         | 0.06063000           | 0.05080000       |
| 03-4201             | MORENO VALLEY UNIFIED SCHOOL     | 0.09817000         | 0.09817000           | 0.09816000       |
| 03-4520             | MURRIETA UNIFIED B&I             | 0.11955000         | 0.11955000           | 0.08645000       |
| 03-4701             | NUVIEW SCHOOL                    | 0.05215000         | 0.05215000           | 0.05215000       |
| 03-5128             | PALM SPRINGS UNIFIED B&I 1992-A  | 0.15187000         | 0.14493000           | 0.10650000       |
| 03-5301             | PALO VERDE UNIFIED SCHOOL        | 0.09824000         | 0.09945000           | 0.07329000       |
| 03-5401             | PALO VERDE COMMUNITY COLLEGE     | 0.00896000         | 0.00976000           | 0.03540000       |
| 03-5701             | PERRIS SCHOOL                    | 0.06000000         | 0.06000000           | 0.05415000       |
| 03-5801             | RIVERSIDE UNIFIED SCHOOL         | 0.08973000         | 0.08973000           | 0.07500000       |
| 03-6301             | SAN JACINTO UNIFIED SCHOOL       | 0.14988000         | 0.14988000           | 0.14000000       |
| 03-6520             | TEMECULA UNIFIED B&I             | 0.02389000         | 0.02389000           | 0.01924000       |
| 03-8001             | VAL VERDE UNIFIED                | 0.11200000         | 0.11200000           | 0.10000000       |
| 03-8601             | PERRIS UNION HS                  | 0.08859000         | 0.08173000           | 0.06850000       |
| 03-9001             | DESERT COMMUNITY COLLEGE         | 0.03950000         | 0.03950000           | 0.03950000       |
| 03-9101             | RIVERSIDE CITY COMMUNITY COLLEGE | 0.01470000         | 0.01470000           | 0.01230000       |
| 03-9201             | MT SAN JACINTO JR COLLEGE        | 0.01320000         | 0.01320000           | 0.00268000       |
| District Calculated |                                  |                    |                      |                  |
| 02-2701             | CITY OF RIVERSIDE                | 0.00450000         | 0.00333000           | 0.00000000       |
| 03-0009             | SAN BERNARDINO VLY COM COLLEGE   | 0.04500000         | 0.04520000           | 0.03700000       |
| 03-0018             | COLTON JOINT UNIFIED SCHOOL      | 0.06560000         | 0.06870000           | 0.05930000       |
| 04-4391             | SAN GORGONIO PASS MEM HOSPITAL   | 0.06242000         | 0.06200000           | 0.04607000       |
| 04-4821             | CV WATER DISTRICT STATE WTR PROJ | 0.11000000         | 0.11000000           | 0.11000000       |
| 04-5121             | DESERT WATER AG                  | 0.10000000         | 0.08000000           | 0.07000000       |
| 04-5171             | SAN GORGONIO PASS WTR AGENCY DS  | 0.17500000         | 0.17500000           | 0.17500000       |
| 04-5301             | MWD EAST 1301999                 | 0.00350000         | 0.00350000           | 0.00700000       |
| 04-5351             | MWD WEST 1302999                 | 0.00350000         | 0.00350000           | 0.00700000       |
| 04-5372             | MWD WEST 11TH FR 1302011         | 0.00350000         | 0.00350000           | 0.00700000       |
| 04-5407             | EMWD IMP DIST U-18               | 0.01130000         | 0.01130000           | 0.00000000       |
| 04-5466             | EMWD IMP DIST 15                 | 0.03200000         | 0.03200000           | 0.03200000       |
| 04-5469             | EMWD IMP DIST 18                 | 0.02080000         | 0.02080000           | 0.02080000       |
| 04-5474             | EMWD IMP DIST 22                 | 0.00240000         | 0.00240000           | 0.00240000       |
| 04-5476             | EMWD IMP DST U-22                | 0.00600000         | 0.00600000           | 0.00600000       |
| 04-5487             | EMWD IMP DIST U-12               | 0.00720000         | 0.00720000           | 0.00720000       |
| 04-5488             | EMWD IMP DIST U-9                | 0.03500000         | 0.03500000           | 0.03500000       |
| 04-5489             | EMWD IMP DIST U-10               | 0.02480000         | 0.02480000           | 0.02480000       |
| 04-5492             | EMWD IMP DIST U-2                | 0.00750000         | 0.00750000           | 0.00750000       |
| 04-5494             | EMWD IMP DIST U-4                | 0.03750000         | 0.03750000           | 0.03750000       |
| 04-5495             | EMWD IMP DIST U-5                | 0.00880000         | 0.00880000           | 0.00880000       |
| 04-5496             | EMWD IMP DIST U-6                | 0.03750000         | 0.03750000           | 0.03750000       |
| 04-5497             | EMWD IMP DIST U-7                | 0.00000000         | 0.00000000           | 0.00000000       |
| 04-5498             | EMWD IMP DIST U-8                | 0.00150000         | 0.00150000           | 0.00150000       |
| 04-5502             | EMWD IMP DIST U-14               | 0.01800000         | 0.01800000           | 0.01800000       |
| 04-5651             | SAN BERNARDINO V MUNI WTR DS     | 0.13000000         | 0.12000000           | 0.11000000       |
| 04-5927             | EMWD IMP DIST U-21               | 0.01500000         | 0.01500000           | 0.01500000       |
| 04-5954             | EMWD IMP U-35                    | 0.00860000         | 0.00860000           | 0.00860000       |
| 04-5955             | EMWD IMP U-36                    | 0.00860000         | 0.00860000           | 0.00860000       |
| 28-5275             | RCWD R DIV DS                    | 0.30000000         | 0.30000000           | 0.30000000       |
| 28-5291             | RCWD SAN R DIV DS                | 0.50000000         | 0.50000000           | 0.50000000       |
|                     |                                  | 11.13682000        | 11.30521000          | 11.21930000      |