

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



ITEM: 3.5
(ID # 28620)

MEETING DATE:
Tuesday, August 26, 2025

FROM : AUDITOR CONTROLLER

SUBJECT: AUDITOR-CONTROLLER: Adopt Resolution No. 2025-224 Fixing and Adopting Tax Rates and Levying Taxes for County, School Districts, Cities and Special Districts for the 2025/2026 Secured Tax Roll, All Districts. [\$0]

RECOMMENDED MOTION: That the Board of Supervisors:

1. Adopt Resolution No. 2025-224, 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 2025-2026.

ACTION: Policy

Ben J. Benoit

Ben J. Benoit, COUNTY AUDITOR-CONTROLLER 8/13/2025

MINUTES OF THE BOARD OF SUPERVISORS

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

Ayes: Medina, Spiegel, Washington, Perez and Gutierrez
Nays: None
Absent: None
Date: August 26, 2025
xc: Auditor

Kimberly A. Rector
Clerk of the Board

By: 
Deputy

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

FINANCIAL DATA	Current Fiscal Year:	Next Fiscal Year:	Total Cost:	Ongoing Cost
COST	\$ 0	\$ 0	\$ 0	\$ 0
NET COUNTY COST	\$ 0	\$ 0	\$ 0	\$ 0
SOURCE OF FUNDS: N/A			Budget Adjustment: No	
			For Fiscal Year: 2025-26	

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 2025/2026 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 2025/2026 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 3rd. 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. 2025-224

ATTACHMENT B. Tax Rates FY 2025-2026

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

Dolores Reyna
Dolores Reyna, Principal Management Analyst 8/19/2025

Aaron Gettis
Aaron Gettis, Chief of Deputy County Counsel 8/14/2025

2
3 RESOLUTION NO. 2025-224

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 2025-2026

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 12 AUG 25
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 26, 2025 at 9:30 am or
9 soon thereafter in the meeting room of the Board of Supervisors located on the 1st floor of the County
10 Administrative Center, 4080 Lemon Street, Riverside, California, that the rates of taxes for property on the
11 2025-2026 secured tax roll for the County of Riverside, county school districts, cities and special districts
12 for the fiscal year 2025-2026 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 2025-2026.

17
18
19
20
21
22
23
24
25
26
27
28

2
3 RESOLUTION NO. 2025-224

4 A RESOLUTION OF THE BOARD OF SUPERVISORS OF
5 THE COUNTY OF RIVERSIDE FIXING AND ADOPTING TAX RATES FOR AND
6 LEVYING TAXES ON PROPERTY ON THE SECURED TAX ROLL FOR FISCAL YEAR
7 2025-2026

8 ROLL CALL:

9 Ayes: Medina, Spiegel, Washington, Perez, and Gutierrez

10 Nays: None

11 Absent: None

12
13 The foregoing is certified to be a true copy of a resolution duly adopted by said Board of
14 Supervisors on the date therein set forth.

15
16 KIMBERLY A. RECTOR, Clerk of said Board

17
18
19 By:  _____

20 Deputy

21
22 08/26/2025 Item 3.5
23
24
25

DISTRICT LIST FOR DISTRICT TAX RATE ENTRY

8/11/2025

DISTRICT NUMBER	DISTRICT NAME	Prior RATE 2023-24	Current RATE 2024-25	New RATE 2025-26
ACO Calculated				
01-0000	GENERAL PURPOSE	1.00000000	1.00000000	1.00000000
01-0001	SBE UNITARY	2.04016000	2.12655000	2.09298000
01-0002	SBE UNITARY RAILROAD	1.17800000	1.17800000	1.16500000
01-0022	BNF Railroad	1.17800000	1.17800000	1.16500000
01-0095	SBE QUALIFIED ELECTRIC PROP	2.04016000	2.12655000	2.09298000
03-0501	ALVORD UNIFIED SCHOOL	0.19787000	0.19500000	0.19500000
03-0801	BANNING UNIFIED SCHOOL	0.14871000	0.14871000	0.14871000
03-1101	BEAUMONT UNIFIED SCHOOL	0.07777000	0.07326000	0.07274000
03-1601	COACHELLA VALLEY UNIFIED SCHOOL	0.12837000	0.11554000	0.10752000
03-1701	CORONA NORCO UNIFIED SCHOOL	0.09766000	0.09000000	0.09000000
03-2001	DESERT SANDS UNIFIED SCHOOL	0.07500000	0.07500000	0.07500000
03-2301	LAKE ELSINORE UNIFIED	0.01900000	0.01900000	0.04700000
03-3201	HEMET UNIFIED SCHOOL	0.12000000	0.12000000	0.12000000
03-3601	JURUPA UNIFIED SCHOOL	0.07801000	0.06000000	0.08000000
03-3901	MENIFEE SCHOOL	0.06063000	0.05080000	0.07500000
03-4201	MORENO VALLEY UNIFIED SCHOOL	0.09817000	0.09816000	0.09812000
03-4520	MURRIETA UNIFIED B&I	0.11955000	0.08645000	0.08645000
03-4701	NUVIEW SCHOOL	0.05215000	0.05215000	0.07358000
03-5128	PALM SPRINGS UNIFIED B&I 1992-A	0.14493000	0.10650000	0.06071000
03-5301	PALO VERDE UNIFIED SCHOOL	0.09945000	0.07329000	0.05234000
03-5401	PALO VERDE COMMUNITY COLLEGE	0.00976000	0.03540000	0.02487000
03-5701	PERRIS SCHOOL	0.06000000	0.05415000	0.08169000
03-5801	RIVERSIDE UNIFIED SCHOOL	0.08973000	0.07500000	0.07500000
03-6301	SAN JACINTO UNIFIED SCHOOL	0.14988000	0.14000000	0.19000000
03-6520	TEMECULA UNIFIED B&I	0.02389000	0.01924000	0.01498000
03-8001	VAL VERDE UNIFIED	0.11200000	0.10000000	0.09000000
03-8601	PERRIS UNION HS	0.08173000	0.06850000	0.04712000
03-9001	DESERT COMMUNITY COLLEGE	0.03950000	0.03950000	0.03950000
03-9101	RIVERSIDE CITY COMMUNITY COLLEGE	0.01470000	0.01230000	0.02767000
03-9201	MT SAN JACINTO JR COLLEGE	0.01320000	0.00268000	0.00254000
District Calculated				
02-2701	CITY OF RIVERSIDE	0.00333000	0.00000000	0.00000000
03-0009	SAN BERNARDINO VLY COM COLLEGE	0.04520000	0.03700000	0.04989275
03-0018	COLTON JOINT UNIFIED SCHOOL	0.06870000	0.05930000	0.08022841
04-4391	SAN GORGONIO PASS MEM HOSPITAL	0.06200000	0.04607000	0.04568000
04-4821	CV WATER DISTRICT STATE WTR PROJ	0.11000000	0.11000000	0.11000000
04-5121	DESERT WATER AG	0.08000000	0.07000000	0.06000000
04-5171	SAN GORGONIO PASS WTR AGENCY DS	0.17500000	0.17500000	0.17500000
04-5301	MWD EAST 1301999	0.00350000	0.00700000	0.00700000
04-5351	MWD WEST 1302999	0.00350000	0.00700000	0.00700000
04-5372	MWD WEST 11TH FR 1302011	0.00350000	0.00700000	0.00700000
04-5407	EMWD IMP DIST U-18	0.01130000	0.00000000	0.00000000
04-5466	EMWD IMP DIST 15	0.03200000	0.03200000	0.03040000
04-5469	EMWD IMP DIST 18	0.02080000	0.02080000	0.01560000
04-5474	EMWD IMP DIST 22	0.00240000	0.00240000	0.00216000
04-5476	EMWD IMP DST U-22	0.00600000	0.00600000	0.00300000
04-5487	EMWD IMP DIST U-12	0.00720000	0.00720000	0.00684000
04-5488	EMWD IMP DIST U-9	0.03500000	0.03500000	0.01750000
04-5489	EMWD IMP DIST U-10	0.02480000	0.02480000	0.00000000
04-5492	EMWD IMP DIST U-2	0.00750000	0.00750000	0.00413000
04-5494	EMWD IMP DIST U-4	0.03750000	0.03750000	0.02438000
04-5495	EMWD IMP DIST U-5	0.00880000	0.00880000	0.00440000
04-5496	EMWD IMP DIST U-6	0.03750000	0.03750000	0.02250000
04-5498	EMWD IMP DIST U-8	0.00150000	0.00150000	0.00120000
04-5502	EMWD IMP DIST U-14	0.01800000	0.01800000	0.00900000
04-5651	SAN BERNARDINO V MUNI WTR DS	0.12000000	0.11000000	0.11000000
04-5927	EMWD IMP DIST U-21	0.01500000	0.01500000	0.01275000
04-5954	EMWD IMP U-35	0.00860000	0.00860000	0.00430000
04-5955	EMWD IMP U-36	0.00860000	0.00860000	0.00430000
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
		11.30521000	11.21930000	11.10576116