

Resolution No.: 25-100
Meeting Date: 09/09/2025 (10)

RESOLUTION ADOPTING THE TAX RATES
FOR THE FISCAL YEAR COMMENCING JULY 1, 2025

On motion of Supervisor Anderson, seconded by Supervisor Desmond, the following resolution is adopted:

WHEREAS, pursuant to Government Code Sections 29100 and 29101 and Revenue and Taxation Code Section 2151, the Board of Supervisors is required to fix the rates of County and district taxes and to levy State, County, and district taxes as provided by law; and

WHEREAS, the Auditor and Controller has computed and provided to this Board for the several funds of the County, and of the County Superintendent of Schools, and County Board of Education, and of the districts for which this Board fixes the rates of taxes, the amount to be raised by taxation on the secured roll for each fund; NOW THEREFORE,

IT IS RESOLVED, that countywide ad valorem taxes for the fiscal year commencing July 1, 2025 for the County and school, community college and special districts, in the respective amounts hereinafter set forth under the heading TAX RATES, attached hereto in Exhibit A, be and they hereby are levied upon each \$100 of full assessed value of property;

IT IS FURTHER RESOLVED, that the tax rate required by Section 135 of the Revenue and Taxation Code, and the debt service tax rate for the County, and for special districts whose affairs and finances are under the supervision and control of this Board, and for school districts, community college districts, and the Superintendent of Schools, and other school and special districts for which this Board is authorized to fix rates be and they are, hereby, fixed as reflected in Exhibit A, attached hereto, under the heading TAX RATES; and

IT IS FURTHER RESOLVED, the Auditor and Controller or designee is hereby authorized, but not required, to execute any Memorandum of Understanding for the purpose of providing for a reserve as authorized by Government Code section 29100, Education Code 15250 or any other applicable law.

APPROVED AS TO FORM AND LEGALITY
David J. Smith, Acting County Counsel
BY: FERNANDO KISH, Senior Deputy County Counsel

DETERMINATION OF TAX RATES

September 9, 2025

Exhibit A

FISCAL YEAR 2025-26

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EXHIBIT A**DETERMINATION OF TAX RATES FOR FISCAL YEAR 2025/26**

FUND NUMBER	DESCRIPTION	TAX RATE %
<u>COUNTY-WIDE TAX RATES</u>		
63235	1% FULL VALUE TAX - PROPOSITION 13	1.00000
VARIOUS	UNITARY TAX	2.02239

FUND NUMBER	DESCRIPTION	TAX RATE %
<u>ELEMENTARY SCHOOL DISTRICTS</u>		
56848	CAJON VALLEY - PROP X 2000	2020 REF .00486
56881	CAJON VALLEY - PROP X 2000	2024 REF .00651
56875	CAJON VALLEY - PROP X 2000/PROP D 2008	2022 REF .01357
56819	CAJON VALLEY - PROP D 2008	2016 REF .00792
56806	CAJON VALLEY - PROP C 2012	2012C .00373
56813	CAJON VALLEY - PROP C 2012	2012D .00360
56835	CAJON VALLEY - PROP C 2012	2012E .00355
56827	CARDIFF - MEAS GG 2016	2016A .01070
56840	CARDIFF - MEAS GG 2016	2016B .00789
56735	CHULA VISTA - PROP JJ 1998	2012 REF .00250
56753	CHULA VISTA - PROP JJ 1998	2013A REF .00138
53455	CHULA VISTA - PROP JJ 1998	2021 REF .00098
56774	CHULA VISTA SFID#1 - PROP E 2012	2012B .00253
56825	CHULA VISTA SFID#1 - PROP E 2012	2012C .00846
53459	CHULA VISTA SFID#1 - PROP E 2012	2023 REF .00537
56851	CHULA VISTA - MEAS M 2020	2020A .01064
53457	CHULA VISTA - MEAS M 2020	2020B .01390
53456	CHULA VISTA - MEAS VV 2018	2018A .01138
56799	DEHESA - PROP M 2010	2010A .01064
56862	DEHESA - PROP M 2010	2022A REF .01153
56801	DEHESA - PROP D 2012	2012A .01133
56861	DEHESA - PROP D 2012	2012B .00198
56863	DEHESA - PROP D 2012	2022B REF .00833
56864	DEHESA - PROP D 2012	2022C REF .00224
56843	DEL MAR - MEAS MM 2018	2019A .00751
56866	DEL MAR - MEAS MM 2018	2022B .00921
56874	DEL MAR - MEAS MM 2018	2024C .00869
56731	ENCINITAS - PROP P 2010	2011 .00884
56738	ENCINITAS - PROP P 2010	2013 .00164
56830	ENCINITAS - PROP P 2010	2017 .00354
56852	ENCINITAS - PROP P 2010	2020A REF .00185
56853	ENCINITAS - PROP P 2010	2020B REF .00243
56888	ENCINITAS - MEAS Z 2024	2025A .01861
56811	ESCONDIDO - PROP E 2014	2014A .00361
56836	ESCONDIDO - PROP E 2014	2014B .00719
56850	ESCONDIDO - PROP E 2014	2014C .00319
56860	ESCONDIDO - PROP E 2014	2014D .00449
56865	ESCONDIDO - PROP E 2014	2014E .00255
56858	ESCONDIDO - PROP E 2014	2021 REF .00499
56829	ESCONDIDO - PROP K 2002	2017 REF .01222

EXHIBIT A

DETERMINATION OF TAX RATES FOR FISCAL YEAR 2025/26

FUND NUMBER	DESCRIPTION	TAX RATE %
56746	FALLBROOK - PROP X 2002	2003A .02695
56747	FALLBROOK - PROP X 2002	2003B .00531
56749	FALLBROOK - PROP X 2002	2005 .00064
56758	JAMUL-DULZURA - PROP B 1995	2004A .05734
56816	JAMUL-DULZURA - PROP B 1995	2015D .00283
56797	LAKESIDE - PROP V 2008	2008A .02906
56812	LAKESIDE - PROP V 2008	2015A REF .00355
56824	LAKESIDE - PROP V 2008	2016 REF .00894
56837	LAKESIDE - PROP L 2014	2018B .01089
56854	LAKESIDE - PROP L 2014	2021C .01040
56762	LA MESA-SPRING VALLEY - PROP M 2002	2002B .02164
56761	LA MESA-SPRING VALLEY - PROP M 2002	2005 REF .00972
56859	LA MESA-SPRING VALLEY - MEAS V 2020	2020A .00720
56880	LA MESA-SPRING VALLEY - MEAS V 2020	2020B .00815
56882	LA MESA-SPRING VALLEY - MEAS V 2020	2020C .00694
56765	LEMON GROVE - PROP LL 1998	1998C .04117
56842	LEMON GROVE - PROP W 2008	2019 REF .00618
56867	LEMON GROVE - PROP W 2008	2022 REF .00795
56809	LEMON GROVE - PROP R 2014	2014A .00600
56832	LEMON GROVE - PROP R 2014	2014C .00270
56868	LEMON GROVE - MEAS Q 2022	2022A .01488
56900	LEMON GROVE - MEAS Q 2022	2022B .01130
56898	LEMON GROVE - MEAS CC 2024	2024A .02706
56899	LEMON GROVE - MEAS EE 2024	2024A .02706
56807	NATIONAL - PROP N 2014	2014A .01397
56823	NATIONAL - PROP N 2014	2014B .00546
56857	NATIONAL - MEAS HH 2016	2016A .00513
56869	NATIONAL - MEAS HH 2016	2016B .00662
56884	NATIONAL - MEAS HH 2016	2016C .00984
56771	RANCHO SANTA FE - PROP K 2004	2008A .00337
56814	RANCHO SANTA FE - PROP K 2004	2015 REF .02561
56783	SANTEE - PROP R 2006	2006C .00217
56779	SANTEE - PROP R 2006	2011E .00034
56818	SANTEE - PROP R 2006	2016A REF .00262
56834	SANTEE - PROP R 2006	2017 REF .00551
56886	SANTEE - PROP R 2006	2025A REF .02597
56846	SANTEE - MEAS S 2018	2019 .00734

FUND NUMBER	DESCRIPTION	TAX RATE %	
56786	SAN YSIDRO - PROP C 1997	1997D	.03688
56791	SAN YSIDRO - PROP C 1997	1997E	.03239
56805	SAN YSIDRO - PROP C 1997	2012 REF	.00330
56879	SAN YSIDRO - PROP C 1997	2024 REF	.00455
56890	SAN YSIDRO - PROP C 1997	2025A REF	.02078
56855	SAN YSIDRO - MEAS U 2020	2020A	.00675
56877	SAN YSIDRO - MEAS U 2020	2020B	.00157
56892	SAN YSIDRO - MEAS U 2020	2020C	.00847
56856	SAN YSIDRO - MEAS T 2020	2020A	.00493
56878	SAN YSIDRO - MEAS T 2020	2020B	.00143
56891	SAN YSIDRO - MEAS T 2020	2020C	.00913
56826	SOLANA BEACH SFID - MEAS JJ 2016	2016-1A	.01041
56841	SOLANA BEACH SFID - MEAS JJ 2016	2016-1B	.01225
56821	SOUTH BAY - PROP X 2008	2008B	.00466
56871	SOUTH BAY - PROP X 2008	2008C	.00456
56820	SOUTH BAY - PROP X 2008	2016 REF	.01438
56822	SOUTH BAY - PROP Y 2012	2012B	.00673
56872	SOUTH BAY - PROP Y 2012	2023 REF	.01012
56870	SOUTH BAY - MEAS NN 2018	2018A	.01019
56873	SOUTH BAY - MEAS PP 2024	2024A	.02983

FUND NUMBER	DESCRIPTION	TAX RATE %
<u>HIGH SCHOOL DISTRICTS</u>		
57521	ESCONDIDO - PROP T 2008	2009A .02712
57523	ESCONDIDO - PROP T 2008	2011C .00156
57567	FALLBROOK - MEAS AA 2016	2017A .00323
57582	FALLBROOK - MEAS AA 2016	2020B .00277
57588	FALLBROOK - MEAS AA 2016	2022C .00825
57531	GROSSMONT - PROP H 2004	2004 .00702
57532	GROSSMONT - PROP H 2004	2006 .01506
57533	GROSSMONT - PROP H 2004	2008 .00722
57545	GROSSMONT - PROP H 2004	2015 REF .00154
57546	GROSSMONT - PROP U 2008	2016 REF .00572
57548	GROSSMONT - PROP U 2008	2016B REF .00339
57549	GROSSMONT - PROP U 2008	2017 G-2 .00178
57558	GROSSMONT - PROP U 2008	2017 H-2 .00074
57574	GROSSMONT - PROP U 2008	2017 REF .00204
57579	GROSSMONT - PROP U 2008	2019I .00065
57580	GROSSMONT - PROP U 2008	2020 REF .00153
57583	GROSSMONT - PROP U 2008	2020J .00073
57589	GROSSMONT - PROP U 2008	2022L .00144
57595	GROSSMONT - PROP U 2008	2024A REF .00619
57596	GROSSMONT - PROP U 2008	2024B REF .00048
57556	GROSSMONT - MEAS BB 2016	2017 A-2 .00265
57577	GROSSMONT - MEAS BB 2016	2018B .00259
57578	GROSSMONT - MEAS BB 2016	2019C .00216
57542	JULIAN - PROP L 2010	2013A .01889
57555	SAN DIEGUITO - PROP AA 2012	2016 C-2 .00392
57576	SAN DIEGUITO - PROP AA 2012	2018 D-2 .00070
57581	SAN DIEGUITO - PROP AA 2012	2020 REF .00874
57585	SAN DIEGUITO - PROP AA 2012	2021 REF .00103
57587	SAN DIEGUITO - PROP AA 2012	2021 E-2 .00199
57598	SAN DIEGUITO - PROP AA 2012	2025 REF .00365
57592	SWEETWATER - PROP BB 2000	2024 REF .01882
57565	SWEETWATER - PROP O 2006	2016 REF .00804
57566	SWEETWATER - PROP O 2006	2016B .00813
57568	SWEETWATER - PROP O 2006	2018C .00135
57591	SWEETWATER - PROP O 2006	2022D .00271
57590	SWEETWATER - MEAS DD 2018	2022A .00984
57594	SWEETWATER - MEAS RR 2024	2025 A-2 .02720
57599	SWEETWATER - MEAS RR 2024	2025 A-3 .00189

FUND NUMBER	DESCRIPTION	TAX RATE %
<u>UNIFIED SCHOOL DISTRICTS</u>		
53386	BONSALL - PROP C 2005	2007B .00493
53388	BONSALL - PROP C 2005	2015 REF .01206
53425	BONSALL - PROP C 2005	2018 REF .00272
53450	BORREGO SPRINGS - MEAS GG 2018	2018A .04925
53458	CORONADO - PROP KK 1998	2022 REF .00795
53313	CARLSBAD - PROP P 2006	2011C .00310
53309	CARLSBAD - PROP P 2006	2011D .00480
53308	CARLSBAD - PROP P 2006	2014 REF .00420
53304	CARLSBAD - PROP P 2006	2016 REF .01171
53301	CARLSBAD - PROP P 2006	2017A REF .00592
53302	CARLSBAD - PROP P 2006	2017B REF .00854
53440	CARLSBAD - MEAS HH 2018	2019A .00725
53441	CARLSBAD - MEAS HH 2018	2021B .00581
53442	CARLSBAD - MEAS HH 2018	2025C .00857
53430	MT. EMPIRE - MEAS JJ 2018	2019A .01052
53431	MT. EMPIRE - MEAS JJ 2018	2021B .00915
53438	MT. EMPIRE - MEAS JJ 2018	2022C .00912
53447	OCEANSIDE - PROP G 2000	2020 REF .00420
53451	OCEANSIDE - PROP G 2000	2021 REF .00453
53601	OCEANSIDE - PROP G 2000	2024A REF .01461
53318	OCEANSIDE - PROP H 2008	2008A .01638
53379	OCEANSIDE - PROP H 2008	2008D .00163
53445	OCEANSIDE - PROP H 2008	2008E .00293
53446	OCEANSIDE - PROP H 2008	2008F .00756
53453	OCEANSIDE - PROP H 2008	2008G .00269
53452	OCEANSIDE - PROP H 2008	2022 REF .00104
53600	OCEANSIDE - PROP H 2008	2023 REF .00204
53602	OCEANSIDE - PROP H 2008	2024B REF .00492
53604	OCEANSIDE - PROP H 2008	2025B REF .00507
53383	OCEANSIDE - PROP G 2000/PROP H 2008	2015 REF .00007
53603	OCEANSIDE - PROP G 2000/PROP H 2008	2025A REF .00503
53449	OCEANSIDE - MEAS W 2020	2020A .00578
53454	OCEANSIDE - MEAS W 2020	2020B .01968
53605	OCEANSIDE - MEAS W 2020	2020C .00085
57569	POWAY SFID 2002-1 - PROP U 2002	2019 REF .01112
58570	POWAY SFID 2002-1 - PROP U 2002	2025 REF .02400
53329	POWAY SFID 2007-1 - PROP C 2008	2008A .03594

FUND NUMBER	DESCRIPTION	TAX RATE %
53337	SAN DIEGO - PROP MM 1998	2005 C-2 REF .00738
53339	SAN DIEGO - PROP MM 1998	2005 E-2 REF .01108
53346	SAN DIEGO - PROP MM 1998	2006 F-1 REF .00062
53347	SAN DIEGO - PROP MM 1998	2006 G-1 REF .00080
53406	SAN DIEGO - PROP MM 1998	2016 REF R-5 .00786
53511	SAN DIEGO - PROP MM 1998	2024 REF R-7A .00018
53518	SAN DIEGO - PROP MM 1998	2025 REF R-8A .01352
53519	SAN DIEGO - PROP MM 1998	2025 REF R-8B .00036
53405	SAN DIEGO - PROP S 2008	2016 REF SR-1 .00080
53332	SAN DIEGO - PROP S 2008	2010D .00372
53408	SAN DIEGO - PROP S 2008	2016 J-2 .00006
56849	SAN DIEGO - PROP S 2008	2020 REF R-2 .00052
53427	SAN DIEGO - PROP S 2008	2021L .00108
53433	SAN DIEGO - PROP S 2008	2022M .00095
53506	SAN DIEGO - PROP S 2008	2023N .00127
53507	SAN DIEGO - PROP S 2008	2023 REF SR-3A .00055
53509	SAN DIEGO - PROP S 2008	2024 REF SR-4A .00085
53512	SAN DIEGO - PROP S 2008	2025 REF SR-4C .00019
53520	SAN DIEGO - PROP S 2008	2025 REF R-5A .00059
53521	SAN DIEGO - PROP S 2008	2025 REF R-5B .00111
53524	SAN DIEGO - PROP S 2008	2025P .01321
53402	SAN DIEGO - PROP Z 2012	2016F .00095
53403	SAN DIEGO - PROP Z 2012	2016G .00071
53410	SAN DIEGO - PROP Z 2012	2017I .00456
53411	SAN DIEGO - PROP Z 2012	2017J .00192
53419	SAN DIEGO - PROP Z 2012	2019L .00167
53428	SAN DIEGO - PROP Z 2012	2020M .00268
53423	SAN DIEGO - PROP Z 2012	2021N .00175
53429	SAN DIEGO - PROP Z 2012	2021 REF ZR-1 .00344
53500	SAN DIEGO - PROP Z 2012	2023 REF ZR-2 .00193
53501	SAN DIEGO - PROP Z 2012	2023 REF ZR-3 .00035
53502	SAN DIEGO - PROP Z 2012	2023 REF ZR-4A .00029
53503	SAN DIEGO - PROP Z 2012	2023 REF ZR-4B .00163
53510	SAN DIEGO - PROP Z 2012	2024 REF ZR-5A .00215
53513	SAN DIEGO - PROP Z 2012	2025 REF ZR-5C .00073
53522	SAN DIEGO - PROP Z 2012	2025 REF ZR-6A .00135
53523	SAN DIEGO - PROP Z 2012	2025 REF ZR-6B .00015
53417	SAN DIEGO - MEAS YY 2018	2019B .00052
53420	SAN DIEGO - MEAS YY 2018	2019C .00130
53426	SAN DIEGO - MEAS YY 2018	2020D .00468
53424	SAN DIEGO - MEAS YY 2018	2021E .00317
53432	SAN DIEGO - MEAS YY 2018	2022F .00219
53505	SAN DIEGO - MEAS YY 2018	2023G .00903
53516	SAN DIEGO - MEAS YY 2018	2024H .00237
53525	SAN DIEGO - MEAS YY 2018	2025I .03592
53504	SAN DIEGO - MEAS U 2022	2023A .00904
53517	SAN DIEGO - MEAS U 2022	2024B .00542
53526	SAN DIEGO - MEAS U 2022	2025C .01872

EXHIBIT A**DETERMINATION OF TAX RATES FOR FISCAL YEAR 2025/26**

FUND NUMBER	DESCRIPTION	TAX RATE %	
53362	SAN MARCOS - PROP K 2010	2010A	.01556
53363	SAN MARCOS - PROP K 2010	2010B	.00420
53389	SAN MARCOS - PROP K 2010	2017 REF	.00369
53421	SAN MARCOS - PROP K 2010	2020 REF	.00970
53466	SAN MARCOS - PROP K 2010	2025 REF	.01634
53467	SAN MARCOS - MEAS JJ 2024	2024A	.03595
53371	VISTA - PROP O 2002	2002A	.06602
53376	VISTA - PROP O 2002	2015 REF	.00814
53435	VISTA - MEAS LL 2018	2019A	.00539
53437	VISTA - MEAS LL 2018	2022B	.02394
56895	WARNER - MEAS TT 2024	2025A	.04123

FUND NUMBER	DESCRIPTION	TAX RATE %
<u>COMMUNITY COLLEGES</u>		
58496	GROSSMONT-CUYAMACA - PROP R 2002	2008C .02421
58493	GROSSMONT-CUYAMACA - PROP V 2012	2018B .00617
58490	GROSSMONT-CUYAMACA - PROP V 2012	2021C .00339
58491	GROSSMONT-CUYAMACA - PROP V 2012	2021 REF .00375
58535	MIRA COSTA - MEAS MM 2016	2016A .00188
58536	MIRA COSTA - MEAS MM 2016	2016B .00530
58537	MIRA COSTA - MEAS MM 2016	2016C .00422
58521	PALOMAR - PROP M 2006	2006B .00345
58518	PALOMAR - PROP M 2006	2017D .00331
58523	PALOMAR - PROP M 2006	2017 REF .00189
58524	PALOMAR - PROP M 2006	2020 REF .00320
58525	PALOMAR - PROP M 2006	2021 REF .00718
58560	SAN DIEGO - PROP N 2006	2016 .00278
58561	SAN DIEGO - PROP S 2002/PROP N 2006	2016 REF .00788
58562	SAN DIEGO - PROP S 2002/PROP N 2006	2019A REF .00868
58563	SAN DIEGO - PROP S 2002/PROP N 2006	2019B REF .00182
58564	SAN DIEGO - PROP S 2002/PROP N 2006	2021 REF .00569
58565	SAN DIEGO - PROP S 2002/PROP N 2006	2024 REF .00284
58566	SAN DIEGO - PROP HH 2024	2025 A-1 .00088
58567	SAN DIEGO - PROP HH 2024	2025 A-2 .02325
58502	SOUTHWESTERN - PROP AA 2000	2004 .01038
58511	SOUTHWESTERN - PROP R 2008	2016B REF .00561
58513	SOUTHWESTERN - PROP R 2008	2020 REF .00291
58514	SOUTHWESTERN - PROP R 2008	2020E .00191
58516	SOUTHWESTERN - PROP R 2008	2021 REF .00526
58541	SOUTHWESTERN - PROP R 2008	2021F .00296
58512	SOUTHWESTERN - MEAS Z 2016	2017A .00500
58515	SOUTHWESTERN - MEAS Z 2016	2020B .00139
58517	SOUTHWESTERN - MEAS Z 2016	2021C .00190
58540	SOUTHWESTERN - MEAS Z 2016	2021D .00804

The foregoing Resolution was passed and adopted by the Board of Supervisors, County of San Diego, State of California, on this 9th day of September 2025, by the following vote:

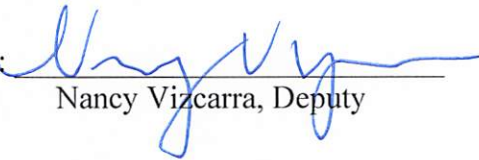
AYES: Aguirre, Anderson, Lawson-Remer, Montgomery Steppe, Desmond

- - -

STATE OF CALIFORNIA)
County of San Diego) ^{SS}

I hereby certify that the foregoing is a full, true and correct copy of the Original Resolution entered in the Minutes of the San Diego County Board of Supervisors

ANDREW POTTER
Clerk of the Board of Supervisors

By: 
Nancy Vizcarra, Deputy



Resolution No. 25-100
Meeting Date: 09/09/2025 (10)