

**COUNTY OF SAN DIEGO  
BOARD OF SUPERVISORS  
TUESDAY, SEPTEMBER 09, 2025**

**MINUTE ORDER NO. 10**

**SUBJECT: PROPERTY TAX RATES FOR FISCAL YEAR 2025-26 (DISTRICTS: ALL)**

**OVERVIEW**

This is a request to set the annual countywide ad valorem tax rates and the tax rates for school district debt service funds.

State law requires that these rates be adopted by the Board of Supervisors (Board) on or before October 3rd annually so the rates can be used to prepare the property tax roll and property tax bills. State law also requires that taxes be levied upon the taxable property of the County.

**RECOMMENDATION**

**CHIEF ADMINISTRATIVE OFFICER**

Adopt the resolution entitled: “RESOLUTION ADOPTING THE TAX RATES FOR THE FISCAL YEAR COMMENCING JULY 1, 2025” (Attachment B, on file with the Clerk of the Board) incorporating the various rates as computed by the Auditor and Controller for Fiscal Year 2025-26.

**EQUITY IMPACT STATEMENT**

General Obligation Bonds are a vital financing mechanism for school districts in our community. The proceeds from the voter approved bonds are used to provide much needed infrastructure and equipment to school districts that might not otherwise have the resources for the acquisition and/or construction of these public improvements. There is strong evidence that high-quality infrastructure facilitates better instruction, improves student outcomes, and reduces dropout rates, among other benefits. School districts must conduct an annual, independent performance and financial audit.

**SUSTAINABILITY IMPACT STATEMENT**

The proposed action supports the County of San Diego Strategic Initiative of Sustainability. Supporting school districts by authorizing the Fiscal Year 2025-26 property tax rates will raise the funds necessary to make the annual principal and interest payments on voter approved bonded debt.

**FISCAL IMPACT**

There is no fiscal impact associated with adoption of this resolution. There will be no change in net General Fund cost and no additional staff years.

**BUSINESS IMPACT STATEMENT**

N/A

**ACTION:**

ON MOTION of Supervisor Anderson, seconded by Supervisor Desmond, the Board of Supervisors took action as recommended, on Consent, adopting Resolution No. 25-100 entitled: RESOLUTION ADOPTING THE TAX RATES FOR THE FISCAL YEAR COMMENCING JULY 1, 2025.

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

State of California)  
County of San Diego) §

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

ANDREW POTTER  
Clerk of the Board of Supervisors



**Signed**  
**by** Andrew Potter

