



COUNTY OF SAN DIEGO

AGENDA ITEM

BOARD OF SUPERVISORS

NORA VARGAS
First District

JOEL ANDERSON
Second District

TERRA LAWSON-REMER
Third District

NATHAN FLETCHER
Fourth District

JIM DESMOND
Fifth District

DATE: September 14, 2021

09

TO: Board of Supervisors

SUBJECT

PROPERTY TAX RATES FOR FISCAL YEAR 2021-22 (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 on or before October 3rd 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(S)

CHIEF ADMINISTRATIVE OFFICER

Adopt the resolution entitled: "RESOLUTION ADOPTING THE TAX RATES FOR THE FISCAL YEAR COMMENCING JULY 1, 2021" incorporating the various rates as computed by the Auditor and Controller for Fiscal Year 2021-22.

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.

FISCAL IMPACT

Approval of the resolution will allow the Auditor and Controller to prepare the tax roll and produce the annual property tax bills. It will also allow the Tax Collector to collect property taxes for Fiscal Year 2021-22.

The collection of taxes will provide funds to satisfy debt service requirements and to finance operations of the County and other government entities.

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ALL)

BUSINESS IMPACT STATEMENT

N/A

ADVISORY BOARD STATEMENT

N/A

BACKGROUND

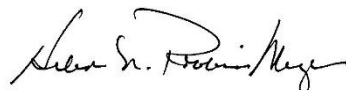
Pursuant to provisions of Section 29100 of the Government Code, the Board is responsible for approving, by resolution, the rates of taxes on the secured tax roll. The taxes before the Board today include the 1% maximum tax rate permitted by Article XIII of the California Constitution, the rate applicable to unitary and operating non-unitary property as required by various provisions of the California Revenue and Taxation Code, and rates necessary to produce property tax revenue to satisfy outstanding legally incurred debt requirements for Fiscal Year 2021-22. The bond debts incurred by school districts were approved by the voters in accordance with Constitutional provisions.

Each of the rates calculated to satisfy legally incurred debt requirements incorporates allowances for the normal occurrence of corrections to the roll. Accordingly, for potential roll corrections, and assessment appeal reductions, allowances of 2.0% have been built into the rates of all districts subject to property tax collections for bonded debt.

LINKAGE TO THE COUNTY OF SAN DIEGO STRATEGIC PLAN

The proposed action supports the four Strategic Initiatives in the County of San Diego's 2021-2026 Strategic Plan – Building Better Health, Living Safely, Sustainable Environments/Thriving, and Operational Excellence. Improved opportunities will be provided to residents throughout the County as a result of infrastructure enhancements and services funded by these tax levies.

Respectfully submitted,



HELEN N. ROBBINS-MEYER
Chief Administrative Officer

ATTACHMENT(S)

- 1- Exhibit A Tax Rates for Fiscal Year 2021-22
- 2- Property Tax Rates Resolution 2021-22

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AGENDA ITEM INFORMATION SHEET

REQUIRES FOUR VOTES: ☐ Yes ☒ No

WRITTEN DISCLOSURE PER COUNTY CHARTER SECTION 1000.1 REQUIRED

☐ Yes ☒ No

PREVIOUS RELEVANT BOARD ACTIONS:

September 15, 2020 (27) PROPERTY TAX RATES FOR FISCAL YEAR 2020-21;
September 10, 2019 (21) PROPERTY TAX RATES FOR FISCAL YEAR 2019-20;
September 11, 2018 (22) PROPERTY TAX RATES FOR FISCAL YEAR 2018-19;
September 12, 2017 (21) PROPERTY TAX RATES FOR FISCAL YEAR 2017-18

BOARD POLICIES APPLICABLE:

N/A

BOARD POLICY STATEMENTS:

N/A

MANDATORY COMPLIANCE:

California Government Code Section 29100 (a) requires the County Board to adopt, by resolution, the tax rates on the secured roll on or before October 3rd of each year

**ORACLE AWARD NUMBER(S) AND CONTRACT AND/OR REQUISITION
NUMBER(S):**

N/A

ORIGINATING DEPARTMENT: Auditor and Controller

OTHER CONCURRENCE(S): County Counsel

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