AGENDA STAFF REPORT

Control: 26001522

MEETING DATE:	09/15/2026
LEGAL ENTITY TAKING ACTION:	Board of Supervisors
BOARD OF SUPERVISORS DISTRICT(S):	All Districts
SUBMITTING AGENCY/DEPARTMENT:	Auditor-Controller
DEPARTMENT CONTACT PERSON(S):	Salvador Lopez, 714-834-2470 Andrew Hamilton, 714-834-2457

SUBJECT: Adoption of FY 2026-27 Property Tax Rates

CEO CONCUR	COUNTY COUNSEL REVIEW	CLERK OF THE BOARD
Concur	Approve resolution to form	CONSENT CALENDAR 3 Votes Board Majority

Budgeted: N/A	**Current Year Cost:** N/A	**Annual Cost:** N/A
Staffing Impact: No		**Sole Source:** No
Current Fiscal Year Revenue: N/A	**Funding Source:** N/A	**County Audit in Last 3 years:** No
Levine Act Review Completed? N/A		

Prior Board Action: 9/9/2025 #1

RECOMMENDED ACTION(S):

Adopt the FY 2026-27 Property Tax Rates as set forth in the attached Resolution as listed in Attachment A to this ASR.

SUMMARY:

Adoption by resolution of the FY 2026-27 property tax rates for the statutory basic levy one-percent, and certain voter-approved general obligation indebtedness will complete the responsibility outlined in Government Code Section 29100.

BACKGROUND INFORMATION:

Government Code Section 29100, Education Code Section 15250 and various special district enabling statutes require that the Board of Supervisors (Board) annually adopt property tax rates on the secured roll. The Board adopted the FY 2025-26 rates on September 9, 2025. Government Code Section 29103 states that it is the responsibility of the auditor to calculate the tax rates. These property tax rates consist of the one-percent basic levy tax rate required under Proposition 13, which is distributed to all property tax receiving entities in accordance with applicable provisions of the Revenue and Taxation Code, and property tax rates to sufficiently pay for voter-approved general obligation bonded indebtedness.

The voter-approved bonded debt property tax rates for the school districts are computed by the Auditor-Controller’s Office after receiving correct debt service requirements from each affected school district. The computation takes the bonded debt service principal and interest payments due during the year plus a reserve for principal and interest payments due in the following fiscal year, subtracting conservative estimates of non-tax revenues available to the debt service funds such as carryover fund balances, and dividing by the districts' assessed value. The computations are adjusted to compensate for estimated roll changes, refunds and property tax payment delinquencies. Adjustments are also made for disputed assessed valuations of property due to assessment appeals.

The attached Resolution contains the FY 2026-27 Property Tax Rates as detailed in Attachment 1 to the Resolution.

FINANCIAL IMPACT:
N/A

STAFFING IMPACT:
N/A

REVIEWING AGENCIES/DEPARTMENTS:
N/A

ATTACHMENTS:
Attachment A - Resolution FY 2026-27
Attachment B - Education Code 15250, Government Codes 29100 and 29103