

RESOLUTION OF THE BOARD OF SUPERVISORS OF
ORANGE COUNTY, CALIFORNIA
September 15, 2026

WHEREAS, the basic levy one-percent property tax rate and certain property tax rates for voter-approved general obligation indebtedness are required to be adopted by the County Board of Supervisors pursuant to Government Code Section 29100, Education Code Section 15250, and various special district enabling statutes, with due allowance for anticipated changes to the assessed value rolls, property tax refunds, and delinquencies; and

WHEREAS, it is the responsibility of the school districts to provide the Auditor-Controller with the correct debt service requirements to be used in calculating the property tax rates; and

WHEREAS, pursuant to Government Code Section 29103, it is the responsibility of the County Auditor to calculate the property tax rates; and

WHEREAS, the Auditor-Controller has calculated the property tax rates for Fiscal Year 2026-27 in accordance with the aforementioned statutory provisions,

NOW, THEREFORE, BE IT RESOLVED that the Board of Supervisors hereby determines, declares, and resolves to:

Adopt the Fiscal Year 2026-27 Property Tax Rates as listed in Attachment 1 to this Resolution.

***PROPERTY TAX RATES FOR FY 2026-27
FOR TAXING AGENCIES IN
ORANGE COUNTY***

**COMPILED UNDER THE SUPERVISION OF
ANDREW N. HAMILTON, CPA
ORANGE COUNTY AUDITOR-CONTROLLER**

***PROPERTY TAX RATES FOR FY 2026-27
SET BY
BOARD OF SUPERVISORS
ORANGE COUNTY***

PROPERTY TAX RATES FOR FY 2026-27

(All Tax Rates Are Expressed As a Percentage of Assessed Value)

BASIC LEVY	COUNTY, CITIES, SCHOOLS AND SPECIAL DISTRICTS.....	1.00000
STATE ASSESSED UNITARY	BASIC LEVY.....	1.00000
STATE ASSESSED UNITARY	DEBT SERVICE.....	<u>0.39960</u>
TOTAL (Rate is applicable to Public Utility, Regulated Railroad, Qualified Property).....		1.39960

PROPERTY TAX RATES FOR FY 2026-27

School Districts

<u>Elementary School Districts</u>	<u>Election Year/Bond Series</u>	<u>Tax Rate</u>
ANAHEIM	ELECTION 2002 SERIES 2007.....	0.01606
ANAHEIM	ELECTION 2010 SERIES 2011 REFUNDING 2016.....	0.00001
ANAHEIM	ELECTION 2010 SERIES 2016.....	0.00573
ANAHEIM	ELECTION 2010 SERIES 2019C.....	0.00225
ANAHEIM	ELECTION 2010 SERIES 2022.....	0.00323
ANAHEIM	ELECTION 2016 SERIES 2018A.....	0.00889
ANAHEIM	ELECTION 2016 SERIES B.....	0.01170
BUENA PARK	ELECTION 2014 SERIES 2014A REFUNDING 2021B.....	0.00001
BUENA PARK	ELECTION 2014 SERIES 2017.....	0.00503
BUENA PARK	ELECTION 2014 SERIES 2018.....	0.00501
BUENA PARK	ELECTION 2014 SERIES 2021.....	0.00246
BUENA PARK	ELECTION 2014 SERIES 2023.....	0.00613
** BUENA PARK	ELECTION 2024 SERIES 2025.....	0.02688
CENTRALIA	ELECTION 2002 SERIES 2003A REFUNDING 2012.....	0.01594
CENTRALIA	ELECTION 2002 SERIES 2004A.....	0.00858
CENTRALIA	ELECTION 2016 SERIES 2017A.....	0.01922
CENTRALIA	ELECTION 2016 SERIES 2020B.....	0.00366
CENTRALIA	ELECTION 2016 SERIES C.....	0.00377
CYPRESS	ELECTION 2008 SERIES A.....	0.01595
CYPRESS	ELECTION 2008 SERIES B1 & B2.....	0.01608

** FY 2025-26 issued debt service

PROPERTY TAX RATES FOR FY 2026-27

School Districts (cont'd)

FOUNTAIN VALLEY	ELECTION 2016 SERIES 2017.....	0.00671
FOUNTAIN VALLEY	ELECTION 2016 SERIES 2019.....	0.01285
FOUNTAIN VALLEY	ELECTION 2016 SERIES 2021.....	0.00189
** FULLERTON	ELECTION 2024 SERIES A.....	0.03014
HUNTINGTON BEACH	ELECTION 2002 SERIES 2003A.....	0.01146
HUNTINGTON BEACH	ELECTION 2016 SERIES 2017A.....	0.00767
HUNTINGTON BEACH	ELECTION 2016 SERIES 2018B.....	0.00624
HUNTINGTON BEACH	ELECTION 2016 SERIES 2020C.....	0.00659
LA HABRA	ELECTION 2000 SERIES 2002A.....	0.02196
LA HABRA	ELECTION 2012 SERIES A REFUNDING 2019.....	0.00281
LA HABRA	ELECTION 2012 SERIES 2015B.....	0.00149
LA HABRA	ELECTION 2012 SERIES 2017C.....	0.00177
LA HABRA	ELECTION 2012 SERIES 2018D.....	0.00227
LA HABRA	ELECTION 2012 SERIES 2021E.....	0.00728
** LA HABRA	ELECTION 2024 SERIES A.....	0.00001
LOWELL JOINT	ELECTION 2018 SERIES 2019.....	0.00711
LOWELL JOINT	ELECTION 2018 SERIES 2020.....	0.01689
** LOWELL JOINT	ELECTION 2024 SERIES 2025.....	0.02860
MAGNOLIA	ELECTION 2000 SERIES A&B REFUNDING 2015.....	0.00776
MAGNOLIA	ELECTION 2010 SERIES 2011.....	0.00770
MAGNOLIA	ELECTION 2010 SERIES 2013.....	0.00336
MAGNOLIA	ELECTION 2010 SERIES 2016.....	0.00480

** FY 2025-26 issued debt service

PROPERTY TAX RATES FOR FY 2026-27

School Districts (cont'd)

OCEAN VIEW	ELECTION 2016 SERIES 2017A.....	0.00640
OCEAN VIEW	ELECTION 2016 SERIES 2020B.....	0.00475
OCEAN VIEW	ELECTION 2016 SERIES 2021C.....	0.00764
OCEAN VIEW	ELECTION 2016 SERIES D.....	0.00527
SAVANNA	ELECTION 2008 SERIES A.....	0.01949
SAVANNA	ELECTION 2008 SERIES B.....	0.00001
SAVANNA	ELECTION 2012 SERIES A REFUNDING 2020.....	0.04415
WESTMINSTER	ELECTION 2008 SERIES 2009 REFUNDING 2016 2026.....	0.02963
WESTMINSTER	ELECTION 2008 SERIES 2013A.....	0.00077
WESTMINSTER	ELECTION 2008 SERIES 2013B REFUNDING 2017 2020.....	0.00554
WESTMINSTER	ELECTION 2016 SERIES 2017A.....	0.00051
WESTMINSTER	ELECTION 2016 SERIES 2018B.....	0.00044
WESTMINSTER	ELECTION 2016 SERIES 2020C.....	0.00285
WESTMINSTER	ELECTION 2016 SERIES D.....	0.00396
WESTMINSTER	ELECTION 2016 SERIES E.....	0.00451

High School Districts

ANAHEIM	ELECTION 2002 SERIES REFUNDING 2003.....	0.00520
ANAHEIM	ELECTION 2014 SERIES 2015.....	0.00535
ANAHEIM	ELECTION 2014 SERIES 2018.....	0.00438
ANAHEIM	ELECTION 2014 SERIES 2019.....	0.00748
** ANAHEIM	ELECTION 2024 SERIES A & A-1.....	0.02754

** FY 2025-26 issued debt service

PROPERTY TAX RATES FOR FY 2026-27

School Districts (cont'd)

FULLERTON	ELECTION 2002 REFUNDING 2020.....	0.00434
FULLERTON	ELECTION 2002 REFUNDING 2021.....	0.00337
FULLERTON	ELECTION 2014 SERIES 2015A REFUNDING 2026.....	0.00425
FULLERTON	ELECTION 2014 SERIES 2017B.....	0.00336
FULLERTON	ELECTION 2014 SERIES 2018C.....	0.00437
FULLERTON	ELECTION 2014 SERIES 2019D.....	0.00220
FULLERTON	ELECTION 2014 SERIES 2020E.....	0.00165
** FULLERTON	ELECTION 2024 SERIES 2025A.....	0.01861
* FULLERTON	ELECTION 2024 SERIES 2026B.....	0.00001
HUNTINGTON BEACH	ELECTION 2004 SERIES 2004A REFUNDING 2021.....	0.01974
HUNTINGTON BEACH	ELECTION 2004 SERIES 2005.....	0.00001
HUNTINGTON BEACH	ELECTION 2004 SERIES 2007 REFUNDING 2015.....	0.00056

Unified School Districts

BREA-OLINDA	ELECTION 1999 SERIES 2003A REFUNDING 2011.....	0.02074
** BREA-OLINDA	ELECTION 2024 SERIES A.....	0.03466
GARDEN GROVE	ELECTION 2010 SERIES B.....	0.02380
GARDEN GROVE	ELECTION 2010 SERIES C.....	0.01623
GARDEN GROVE	ELECTION 2016 SERIES 2017.....	0.00776
GARDEN GROVE	ELECTION 2016 SERIES 2019.....	0.00786
GARDEN GROVE	ELECTION 2016 SERIES 2021.....	0.00422
GARDEN GROVE	ELECTION 2016 SERIES 2022.....	0.00740

* FY 2026-27 newly issued debt service

** FY 2025-26 issued debt service

PROPERTY TAX RATES FOR FY 2026-27

School Districts (cont'd)

IRVINE SFID #1	ELECTION 2016 SERIES 2016A.....	0.01285
IRVINE SFID #1	ELECTION 2016 SERIES 2018B.....	0.00370
IRVINE SFID #1	ELECTION 2016 SERIES 2021C.....	0.00285
IRVINE SFID #1	ELECTION 2016 SERIES 2023D.....	0.00725
LAGUNA BEACH	ELECTION 2001 REFUNDING 2020.....	0.00376
LOS ALAMITOS SFID #1	ELECTION 2008 SERIES 2009 REFUNDING 2015.....	0.01652
LOS ALAMITOS SFID #1	ELECTION 2008 SERIES 2010B.....	0.00001
LOS ALAMITOS SFID #1	ELECTION 2008 SERIES 2010C.....	0.00054
LOS ALAMITOS SFID #1	ELECTION 2008 SERIES E REFUNDING 2016 2020.....	0.02943
LOS ALAMITOS SFID #1	ELECTION 2008 SERIES F.....	0.00457
LOS ALAMITOS SFID #1	ELECTION 2008 SERIES G.....	0.00158
LOS ALAMITOS SFID #1	ELECTION 2008 SERIES H.....	0.00108
LOS ALAMITOS SFID #1	ELECTION 2018 SERIES A.....	0.01002
LOS ALAMITOS SFID #1	ELECTION 2018 SERIES B.....	0.00934
LOS ALAMITOS SFID #1	ELECTION 2018 SERIES C.....	0.00631
NEWPORT-MESA	ELECTION 2005 SERIES 2007.....	0.00673
NEWPORT-MESA	ELECTION 2005 SERIES 2011 REFUNDING 2017.....	0.00843
NEWPORT-MESA	ELECTION 2005 SERIES 2017.....	0.00239
ORANGE	ELECTION 2016 SERIES 2018.....	0.01606
ORANGE	ELECTION 2016 SERIES 2022.....	0.00827

PROPERTY TAX RATES FOR FY 2026-27

School Districts (cont'd)

PLACENTIA-YORBA LINDA	ELECTION 2002 SERIES B&C REFUNDING 2021.....	0.02233
PLACENTIA-YORBA LINDA	ELECTION 2002 SERIES 2004B.....	0.00788
PLACENTIA-YORBA LINDA	ELECTION 2002 SERIES 2005C.....	0.00001
PLACENTIA-YORBA LINDA	ELECTION 2008 SERIES A REFUNDING 2015.....	0.00110
PLACENTIA-YORBA LINDA	ELECTION 2008 SERIES B REFUNDING 2019 2021A.....	0.01579
PLACENTIA-YORBA LINDA	ELECTION 2008 SERIES D.....	0.00001
† ROWLAND HEIGHTS JOINT	ELECTION 2012 SERIES B.....	0.01407
† ROWLAND HEIGHTS JOINT	ELECTION 2012 SERIES C.....	0.01519
† ROWLAND HEIGHTS JOINT	ELECTION 2020 REFUNDING.....	0.01024
SADDLEBACK VALLEY	ELECTION 2004 SERIES 2007A REFUNDING 2016.....	0.00472
SADDLEBACK VALLEY	ELECTION 2004 SERIES 2013A REFUNDING 2019.....	0.01278
SADDLEBACK VALLEY	ELECTION 2004 SERIES 2016A.....	0.00120
SANTA ANA	ELECTION 1999 SERIES 2000 REFUNDING 2019.....	0.00609
SANTA ANA	ELECTION 1999 SERIES 2002A REFUNDING 2022.....	0.00379
SANTA ANA	ELECTION 1999 SERIES 2002B.....	0.00685
SANTA ANA	ELECTION 2008 SERIES A REFUNDING 2018.....	0.01639
SANTA ANA	ELECTION 2008 SERIES B.....	0.00001
SANTA ANA	ELECTION 2008 SERIES E.....	0.00127
SANTA ANA	ELECTION 2008 SERIES F.....	0.00846
SANTA ANA	ELECTION 2018 SERIES 2019A.....	0.00377
SANTA ANA	ELECTION 2018 SERIES 2021B.....	0.00503
SANTA ANA	ELECTION 2018 SERIES 2022C.....	0.00972
^ SANTA ANA	ELECTION 2024 SERIES 2026A.....	0.02533

^ FY 2026-27 new debt service to be issued per EDC 15252

† Rates provided by Los Angeles County

PROPERTY TAX RATES FOR FY 2026-27

School Districts (cont'd)

TUSTIN SFID #2002-1	ELECTION 2002 SERIES C REFUNDING 2015 2021.....	0.00713
TUSTIN SFID #2002-1	ELECTION 2002 SERIES D & D1 REFUNDING 2016 2017.....	0.00936
TUSTIN SFID #2008-1	ELECTION 2008 SERIES A & A1 REFUNDING 2017.....	0.00499
TUSTIN SFID #2008-1	ELECTION 2008 SERIES B REFUNDING 2016 2026.....	0.00615
TUSTIN SFID #2008-1	ELECTION 2008 SERIES C REFUNDING 2021.....	0.00710
TUSTIN SFID #2008-1	ELECTION 2008 SERIES D.....	0.00135
TUSTIN SFID #2012-1	ELECTION 2012 SERIES A REFUNDING 2021.....	0.00382
TUSTIN SFID #2012-1	ELECTION 2012 SERIES 2018B.....	0.00093
TUSTIN SFID #2012-1	ELECTION 2012 SERIES C.....	0.00146
^ TUSTIN SFID #2012-1	ELECTION 2012 SERIES D.....	0.00757
** TUSTIN	ELECTION 2024 SERIES 2025.....	0.02506

Community College Districts

COAST	ELECTION 2002 SERIES 2006B REFUNDING 2013A.....	0.00803
COAST	ELECTION 2002 SERIES 2006C REFUNDING 2020.....	0.00222
COAST	ELECTION 2012 SERIES 2013 A&B REFUNDING 2019.....	0.00464
COAST	ELECTION 2012 SERIES 2017D REFUNDING 2022.....	0.00854
COAST	ELECTION 2012 SERIES 2019F.....	0.00181
NORTH ORANGE COUNTY	ELECTION 2002 SERIES 2003B.....	0.01315
NORTH ORANGE COUNTY	ELECTION 2014 SERIES 2016A.....	0.00061
NORTH ORANGE COUNTY	ELECTION 2014 SERIES 2019B.....	0.00266
NORTH ORANGE COUNTY	ELECTION 2014 SERIES C.....	0.00225
^ NORTH ORANGE COUNTY	ELECTION 2014 SERIES D.....	0.00717
RANCHO SANTIAGO	ELECTION 2002 SERIES 2005B.....	0.00153
RANCHO SANTIAGO	ELECTION 2002 SERIES 2006C REFUNDING 2013.....	0.01862
RANCHO SANTIAGO	ELECTION 2002 SERIES A-1 REFUNDING 2020.....	0.00695
RANCHO SANTIAGO SFID #1	ELECTION 2012 SERIES A-2 REFUNDING 2020.....	0.00727
RANCHO SANTIAGO SFID #1	ELECTION 2012 SERIES B.....	0.00541
RANCHO SANTIAGO SFID #1	ELECTION 2012 SERIES C.....	0.00560

^ FY 2026-27 new debt service to be issued per EDC 15252

** FY 2025-26 issued debt service

PROPERTY TAX RATES FOR FY 2026-27

**SET BY
LOCAL TAXING AGENCIES
COUNTY OF ORANGE**

INDEBTEDNESS RATES

Cities

BREA	PARAMEDICS TAX OVERRIDE, ELECTION 1978.....	0.04500
GARDEN GROVE	PARAMEDICS TAX OVERRIDE, ELECTION 1974 - BASIC AREA.....	0.08000
HUNTINGTON BEACH	EMPLOYEE RETIREMENT TAX OVERRIDE, ELECTION 1966.....	0.01500
SAN JUAN CAPISTRANO	OPEN SPACE MEASURE Y, ELECTION 2008.....	0.01464

California Water Districts

METROPOLITAN WATER DISTRICT	ANAHEIM CITY.....	0.00850
METROPOLITAN WATER DISTRICT	FULLERTON CITY.....	0.00850
METROPOLITAN WATER DISTRICT	SANTA ANA CITY.....	0.00850
METROPOLITAN WATER DISTRICT	MUNICIPAL WATER DISTRICT OF ORANGE COUNTY - REMAINDER OF MWD OF OC.....	0.00850
METROPOLITAN WATER DISTRICT	WESTERN MUNICIPAL WATER DISTRICT 15TH FRINGE AREA.....	0.00850
IRVINE RANCH WATER DISTRICT	IMPROVEMENT DISTRICT NO. 112.....	0.01100
IRVINE RANCH WATER DISTRICT	IMPROVEMENT DISTRICT NO. 113.....	0.04000
IRVINE RANCH WATER DISTRICT	IMPROVEMENT DISTRICT NO. 125.....	0.00850
IRVINE RANCH WATER DISTRICT	IMPROVEMENT DISTRICT NO. 153.....	0.00100
IRVINE RANCH WATER DISTRICT	IMPROVEMENT DISTRICT NO. 185.....	0.00810
IRVINE RANCH WATER DISTRICT	IMPROVEMENT DISTRICT NO. 188.....	0.02590
IRVINE RANCH WATER DISTRICT	IMPROVEMENT DISTRICT NO. 212.....	0.03650
IRVINE RANCH WATER DISTRICT	IMPROVEMENT DISTRICT NO. 213.....	0.05900
IRVINE RANCH WATER DISTRICT	IMPROVEMENT DISTRICT NO. 225.....	0.01950

PROPERTY TAX RATES FOR FY 2026-27

INDEBTEDNESS RATES

California Water Districts (cont'd)

IRVINE RANCH WATER DISTRICT	IMPROVEMENT DISTRICT NO. 240.....	0.00650
IRVINE RANCH WATER DISTRICT	IMPROVEMENT DISTRICT NO. 252.....	0.00001
IRVINE RANCH WATER DISTRICT	IMPROVEMENT DISTRICT NO. 253.....	0.02100
IRVINE RANCH WATER DISTRICT	IMPROVEMENT DISTRICT NO. 285.....	0.01370
IRVINE RANCH WATER DISTRICT	IMPROVEMENT DISTRICT NO. 288.....	0.00710
SANTA MARGARITA WATER DISTRICT	IMPROVEMENT DISTRICT NO. 2.....	0.00960
SANTA MARGARITA WATER DISTRICT	IMPROVEMENT DISTRICT NO. 3.....	0.01810
SANTA MARGARITA WATER DISTRICT	IMPROVEMENT DISTRICT NO. 4A.....	0.01880
SANTA MARGARITA WATER DISTRICT	IMPROVEMENT DISTRICT NO. 4B.....	0.01510
SANTA MARGARITA WATER DISTRICT	IMPROVEMENT DISTRICT NO. 4C.....	0.01350
SANTA MARGARITA WATER DISTRICT	IMPROVEMENT DISTRICT NO. 4D.....	0.02700
SANTA MARGARITA WATER DISTRICT	IMPROVEMENT DISTRICT NO. 4E.....	0.03100