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BEFORE THE BOARD OF SUPERVISORS
OF THE
COUNTY OF FRESNO, STATE OF CALIFORNIA

In the Matter of Establishing the Tax Rates and Levying
Taxes for the Fiscal Year 2024-25

Resolution

WHEREAS, under Government Code section 29100 and Revenue and Taxation Code section 2151, the Board of Supervisors (“Board”) is annually required to establish and levy the Countywide property tax rates on the secured roll, not to exceed the 1-percent rate limitation specified in Article XIII A of the California Constitution (also known as Proposition 13); and

WHEREAS, debt service tax rates are levied by school districts, cities, special districts, other local agencies under Revenue and Taxation Code section 93 in order to provide those agencies with the revenues necessary to pay annual principal, interest, and other charges for voter-approved indebtedness, and the Board, under Government Code section 29100 and Revenue and Taxation Code section 2151, is required to adopt those rates for taxation on the secured roll; and

WHEREAS, under Education Code section 15250, the Board, as the board of supervisors of the county, the superintendent of schools of which has jurisdiction over any school or community college district within Fresno County, shall annually at the time of making the levy of taxes for County purposes, levy a tax for that year upon the property in the district for the interest and redemption of all outstanding bonds of the district; and the tax shall not be less than sufficient to pay the interest on the bonds as it becomes due and to provide a sinking fund for the payment of the principal on or before maturity and may include an allowance for an annual reserve, established for the purpose of avoiding fluctuating tax levies; and

WHEREAS, under Education Code section 15260, in the case of a district lying in two or more counties, the tax shall be levied according to the ratio that the assessed value of the property in the district in each county bears to the total assessed value of the property in the district as a whole; and each board of supervisors shall levy upon the property of the district that is within its own county the rate of tax that will be sufficient to raise not less than the amount

1 needed to pay the interest and any portion of the principal of the bonds that is to in proportion to
2 the assessed value of the district property within the county and become due during the year;
3 and

4 **WHEREAS**, under Revenue and Taxation Code sections 100, 755, 756, and such other
5 applicable laws, the County is authorized to levy the unitary tax, which is assessed by the State
6 Board of Equalization, within Fresno County, and

7 **WHEREAS**, in *BNSF Railway Company v. County of Alameda, et al.* (9th Cir. 2021) 7
8 F.4th 874, the federal 9th Circuit Court of Appeals held that a tax rate applied to railroad property
9 under Revenue and Taxation Code section 100 that exceeds the countywide average tax rate
10 as calculated by the State Board of Equalization every year under Revenue and Taxation Code
11 section 11403 (“Benchmark Rate”) violates the federal Railroad Revitalization and Regulatory
12 Reform Act of 1976 (Public Law No. 94-210) (“4-R Act”), specifically as codified at 49 U.S.C. §
13 11501; and

14 **WHEREAS**, the tax rate on railroad property under Revenue and Taxation Code section
15 100 would be 1.520526 percent, while the Benchmark Rate for Fiscal Year 2024-25 is 1.212000
16 percent; therefore, to comply with the 4-R Act, the Benchmark Rate will be levied on all railroad
17 property in Tax Rate Area 000-002 for Fiscal Year 2024-25.

18 Now, THEREFORE, BE IT RESOLVED by the Board of Supervisors of Fresno
19 County that:

- 20 1. It is ordered that the rate of taxation upon the assessed valuation of property, as that
21 assessed valuation appears on the assessment roll of the County of Fresno for the
22 Fiscal Year 2024-25, and that rate is fixed and levied at one percent, except as
23 further provided below.
- 24 2. Under all applicable laws stated above, and such other laws as may authorize each
25 tax, and in accordance with elections held at which a special tax, bonds, or both
26 were authorized in and for the several school districts, community college districts,
27 and special districts and named in the Schedule A attached to this resolution, the
28 rates of taxation upon the assessed valuation of property within school districts,

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community college districts and special districts, respectively as that assessed valuation appears upon the assessment roll for the Fiscal Year 2024-25, and those rates are fixed and levied for the purposes set out in connection with each district as further provided in Schedule A attached to this Resolution.

3. The unitary tax, which is assessed by the State Board of Equalization, within Fresno County, as further provided in Schedule A attached to this Resolution, is hereby levied in Fresno County.

4. This Board finds and determines all proceedings of this Board, and all actions of the County Auditor-Controller/Treasurer-Tax Collector, with respect to the matters stated in this resolution have been conducted and carried out duly in compliance with all applicable laws, and are hereby ratified and approved.

THE FOREGOING, was passed and adopted by the following vote of the Board of Supervisors of the County of Fresno this 24th day of September, 2024, to wit:

AYES: Supervisors Brandau, Magsig, Mendes, Pacheco, Quintero

NOES: None

ABSENT: None

ABSTAINED: None

Nathan Magsig, Chairman of the Board of Supervisors of the County of Fresno

ATTEST:
Bernice E. Seidel
Clerk of the Board of Supervisors
County of Fresno, State of California

By: Alexander V. V...

Deputy

COUNTY OF FRESNO
AUDITOR-CONTROLLER/TREASURER-TAX COLLECTOR
AD VALOREM TAX RATES FOR 2024-25
SCHEDULE A

	TAX RATES(%)	DEBT SERVICE RATES(%)	ASSESSMENT RATES(%)
GENERAL COUNTYWIDE	1.000000		
UNITARY	0.998426	0.522100	
UNITARY TRA 000-002	0.998426	0.213574	
<u>ELEMENTARY SCHOOLS</u>			
BIG CREEK ESD 2018 REFUNDING		0.012540	
KINGSBURG JUES 2016, SERIES A		0.005172	
KINGSBURG JUES 2016, SERIES B		0.010228	
KINGSBURG JUES 2016 REFUNDING		0.020552	
MONROE ESD 2018, SERIES A		0.021898	
PINE RIDGE ESD 2018, SERIES A		0.009704	
PINE RIDGE ESD 2018, SERIES B		0.006042	
WASHINGTON COLONY ESD 2004		0.011188	
WESTSIDE ESD 2018, SERIES A		0.012234	
WESTSIDE ESD 2018, SERIES B		0.010222	
WESTSIDE ESD 2022, SERIES A		0.011032	
ORANGE CENTER ESD 2022, SERIES A		0.025886	
<u>HIGH SCHOOLS</u>			
KINGSBURG HIGH 2016 REFUNDING		0.020992	
KINGSBURG HIGH 2022 REFUNDING, SERIES A		0.006816	
KINGSBURG HIGH 2022 REFUNDING, SERIES B		0.012320	
<u>UNIFIED SCHOOL DISTRICTS</u>			
CARUTHERS USD 2012, SERIES A		0.007742	
CARUTHERS USD 2016, SERIES A (SFID 1)		0.042692	
CARUTHERS USD 2020 REFUNDING		0.033560	
CENTRAL USD 2008, SERIES D		0.003918	
CENTRAL USD 2016, SERIES A		0.010538	
CENTRAL USD 2016, SERIES B		0.021388	
CENTRAL USD 2016, SERIES C		0.011118	
CENTRAL USD 2016 REFUNDING		0.033608	
CENTRAL USD 2020 REFUNDING, SERIES A		0.007006	
CENTRAL USD 2020 REFUNDING, SERIES B		0.001838	
CENTRAL USD 2020, SERIES A		0.022118	
CENTRAL USD 2020, SERIES B		0.024266	
CENTRAL USD 2024 REFUNDING		0.086228	
CLOVIS USD 2001, SERIES B		0.008166	
CLOVIS USD 2004, SERIES A		0.040128	
CLOVIS USD 2012, SERIES C		0.003990	
CLOVIS USD 2012, SERIES D		0.002008	
CLOVIS USD 2017 REFUNDING		0.005006	
CLOVIS USD 2019 REFUNDING		0.001824	
CLOVIS USD 2020, SERIES A		0.002592	
CLOVIS USD 2020, SERIES B		0.002250	
CLOVIS USD 2020, SERIES C		0.046968	
CLOVIS USD 2021 REFUNDING, SERIES B		0.008016	
CLOVIS USD 2022 REFUNDING		0.000518	
CLOVIS USD 2023 REFUNDING		0.005804	
CLOVIS USD 2024 REFUNDING, SERIES A		0.003552	
CLOVIS USD 2024 REFUNDING, SERIES B		0.000076	
CLOVIS USD 2025 REFUNDING		0.024460	
COALINGA-HURON JUSD 2010, SERIES B		0.033708	
COALINGA-HURON JUSD 2010, SERIES D		0.007264	
COALINGA-HURON JUSD 2010, SERIES E		0.004538	
COALINGA-HURON JUSD 2016, SERIES A		0.009882	
COALINGA-HURON JUSD 2016, SERIES B		0.036422	
COALINGA-HURON JUSD 2016, SERIES C		0.002648	
COALINGA-HURON JUSD 2022, SERIES A		0.025924	

FIREBAUGH-LAS DELTAS USD 2016, SERIES A	0.036864
FOWLER USD 2004, SERIES 2010 B	0.006228
FOWLER USD 2004, SERIES 2010 C	0.003862
FOWLER USD 2014 REFUNDING	0.022836
FOWLER USD 2016, SERIES A	0.016644
FOWLER USD 2016, SERIES B	0.015546
FOWLER USD 2016, SERIES C	0.010772
FOWLER USD 2016, SERIES D	0.001592
FOWLER USD 2020 REFUNDING	0.004132
FOWLER USD 2024, SERIES A	0.045398
FRESNO USD 2001, SERIES F	0.007654
FRESNO USD 2002 REFUNDING, SERIES A	0.019962
FRESNO USD 2004 REFUNDING, SERIES B	0.014434
FRESNO USD 2010, SERIES E	0.005118
FRESNO USD 2010, SERIES F	0.002328
FRESNO USD 2015 REFUNDING	0.000494
FRESNO USD 2016, SERIES A	0.000838
FRESNO USD 2016, SERIES B	0.005542
FRESNO USD 2016, SERIES C	0.003078
FRESNO USD 2016, SERIES D	0.010122
FRESNO USD 2016 REFUNDING, SERIES A	0.007082
FRESNO USD 2016 REFUNDING, SERIES B	0.004886
FRESNO USD 2019 REFUNDING	0.003826
FRESNO USD 2020, SERIES A	0.006746
FRESNO USD 2020, SERIES B	0.004146
FRESNO USD 2020, SERIES C	0.049108
FRESNO USD 2020 REFUNDING	0.018538
FRESNO USD 2021 REFUNDING, SERIES A	0.012234
FRESNO USD 2021 REFUNDING, SERIES B	0.006184
FRESNO USD 2025 REFUNDING	0.031544
GOLDEN PLAINS USD 2014, SERIES A	0.014952
GOLDEN PLAINS USD 2014, SERIES B	0.017948
KERMAN USD 2004, SERIES 2006 B	0.002828
KERMAN USD 2015 REFUNDING	0.019918
KERMAN USD 2008, SERIES 2009	0.019806
KERMAN USD 2008, SERIES 2019	0.024218
KERMAN USD 2016, SERIES 2017	0.020396
KERMAN USD 2016, SERIES 2018	0.008124
KERMAN USD 2016, SERIES 2022	0.014950
KINGS CANYON JUSD 2002, SERIES 2002	0.039874
KINGS CANYON JUSD 2006, SERIES 2007 B	0.005710
KINGS CANYON JUSD 2012, SERIES 2013 A	0.002448
KINGS CANYON JUSD 2012, SERIES 2014 B	0.006114
KINGS CANYON JUSD 2012, SERIES 2016 C	0.014724
KINGS CANYON JUSD 2016 REFUNDING	0.027444
KINGS CANYON JUSD 2019 REFUNDING, SERIES A	0.001328
KINGS CANYON JUSD 2020 REFUNDING	0.012496
LATON JUSD 2018, SERIES A	0.025188
LATON JUSD 2018, SERIES B	0.017588
MENDOTA USD 2012, SERIES A	0.009032
MENDOTA USD 2012, SERIES C	0.010376
MENDOTA USD 2014, SERIES A	0.005474
MENDOTA USD 2014, SERIES B	0.022640
MENDOTA USD 2017 REFUNDING	0.015898
MENDOTA USD 2020 REFUNDING	0.015264
MENDOTA USD 2022 REFUNDING	0.016468
PARLIER USD 2014, SERIES A	0.006564
PARLIER USD 2014, SERIES B	0.008354
PARLIER USD 2015 REFUNDING	0.034982
PARLIER USD 2018, SERIES A	0.013938
PARLIER USD 2018, SERIES B	0.015250
PARLIER USD 2018, SERIES C	0.015086
PARLIER USD 2020, SERIES A	0.023296
PARLIER USD 2020, SERIES B	0.015618
PARLIER USD 2020, SERIES C	0.001594
PARLIER USD 2022 REFUNDING, SERIES A	0.012582

PARLIER USD 2022 REFUNDING, SERIES B	0.012498
RIVERDALE JUSD 2020, SERIES A	0.019998
RIVERDALE JUSD 2020, SERIES B	0.030182
SANGER USD 2012, SERIES C	0.010056
SANGER USD 2014 REFUNDING	0.037690
SANGER USD 2016, SERIES A	0.021612
SANGER USD 2016, SERIES B	0.009114
SANGER USD 2018, SERIES A	0.008294
SANGER USD 2018, SERIES B	0.011038
SANGER USD 2018, SERIES C	0.015436
SANGER USD 2020, SERIES A	0.019504
SANGER USD 2020, SERIES B	0.030022
SANGER USD 2021 REFUNDING	0.023014
SANGER USD 2022 REFUNDING	0.009952
SELMA USD 2006, SERIES 2007 B	0.012050
SELMA USD 2006, SERIES 2009 C	0.002452
SELMA USD 2014 REFUNDING	0.033888
SELMA USD 2016, SERIES 2017 A	0.016090
SELMA USD 2016, SERIES 2019 B	0.010258
SELMA USD 2016, SERIES 2020 C	0.015768
SELMA USD 2022, SERIES A	0.050608
WASHINGTON USD 2012, SERIES A	0.010528
WASHINGTON USD 2012, SERIES B	0.001846
WASHINGTON USD 2018 REFUNDING	0.028794
WASHINGTON USD 2020 REFUNDING	0.008860
WASHINGTON USD 2020, SERIES A	0.027734
WASHINGTON USD 2020, SERIES B	0.023004
WASHINGTON USD 2022 REFUNDING	0.010146

COMMUNITY COLLEGE DISTRICTS

STATE CENTER CCD 2002, SERIES 2018 A	0.002058
STATE CENTER CCD 2015 REFUNDING	0.003252
STATE CENTER CCD 2016, SERIES A	0.001296
STATE CENTER CCD 2016, SERIES 2020 B	0.004176
STATE CENTER CCD 2016, SERIES 2022 C	0.008070
STATE CENTER CCD 2017 REFUNDING	0.000234
STATE CENTER CCD 2020 REFUNDING	0.001320
WEST HILLS CCD 2015 REFUNDING, SERIES A (SFID 1, NORTHERN AREA)	0.004492
WEST HILLS CCD 2022 REFUNDING (SFID 1, NORTHERN AREA)	0.007524
WEST HILLS CCD 2022, SERIES A (SFID 1, NORTHERN AREA)	0.020054
WEST HILLS CCD 2008, SERIES B (SFID 2, COALINGA AREA)	0.016320
WEST HILLS CCD 2016 REFUNDING, SERIES A (SFID 2, COALINGA AREA)	0.006774
WEST HILLS CCD 2012, SERIES A (SFID 3, LEMOORE AREA)	0.006956
WEST HILLS CCD 2016 REFUNDING, SERIES B (SFID 3, LEMOORE AREA)	0.010118
WEST HILLS CCD 2012 REFUNDING	0.000846
WEST HILLS CCD 2014, SERIES C	0.007756
WEST HILLS CCD 2015 REFUNDING, SERIES C	0.003540

SPECIAL DISTRICTS

COALINGA-HURON RPD 2016, SERIES A	0.003984	
COALINGA-HURON RPD 2016, SERIES B	0.006206	
COALINGA-HURON RPD 2016, SERIES C	0.005528	
SIERRA-KINGS HCD 2015 REFUNDING	0.036670	
CENTRAL VALLEY PEST		9.500000
LOWER SAN JOAQUIN LEVEE	(0.020074)	
WEST FRESNO RED SCALE		1.191600
WESTLANDS WATER	(0.042000)	

JOINT COUNTY

DINUBA USD BONDS 2002	0.037300
DINUBA USD BONDS 2006	0.052700
CUTLER-OROSI JUSD BONDS 2004	0.019000
CUTLER-OROSI JUSD BONDS 2016	0.026000
MERCED COMMUNITY COLLEGE	0.017600
DOS PALOS-ORO LOMA	0.048900

CITIES RATES

CITY OF COALINGA
CITY OF FRESNO
CITY OF SELMA

0.072000
0.032438
0.015000