

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 2025-26

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 1.543414 percent, while the Benchmark Rate for Fiscal Year 2025-26 is 1.213000
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 2025-26.

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 2025-26, 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,

community college districts and special districts, respectively as that assessed valuation appears upon the assessment roll for the Fiscal Year 2025-26, 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 23rd day of September, 2025, to wit:

AYES:

NOES:

ABSENT:

ABSTAINED:

Ernest Buddy Mendes, 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: _____

Deputy

COUNTY OF FRESNO
AUDITOR-CONTROLLER/TREASURER-TAX COLLECTOR
AD VALOREM TAX RATES FOR 2025-26
SCHEDULE A

	TAX RATES(%)	DEBT SERVICE RATES(%)	ASSESSMENT RATES(%)
GENERAL COUNTYWIDE	1.000000		
UNITARY	0.998464	0.544950	
UNITARY TRA 000-002	0.998464	0.214536	
<u>ELEMENTARY SCHOOLS</u>			
BIG CREEK ESD 2018 REFUNDING		0.013996	
KINGSBURG JUES 2016, SERIES A		0.005096	
KINGSBURG JUES 2016, SERIES B		0.010116	
KINGSBURG JUES 2016 REFUNDING		0.020732	
MONROE ESD 2018, SERIES A		0.023524	
ORANGE CENTER ESD 2022, SERIES A		0.018108	
PINE RIDGE ESD 2018, SERIES A		0.012246	
PINE RIDGE ESD 2018, SERIES B		0.005304	
WASHINGTON COLONY ESD 2004		0.012452	
WESTSIDE ESD 2018, SERIES A		0.010448	
WESTSIDE ESD 2018, SERIES B		0.009944	
WESTSIDE ESD 2022, SERIES A		0.012824	
WESTSIDE ESD 2022, SERIES B		0.015622	
<u>HIGH SCHOOLS</u>			
KINGSBURG HIGH 2016 REFUNDING		0.021164	
KINGSBURG HIGH 2022 REFUNDING, SERIES A		0.006280	
KINGSBURG HIGH 2022 REFUNDING, SERIES B		0.011762	
KINGSBURG HIGH 2024, SERIES A		0.022766	
<u>UNIFIED SCHOOL DISTRICTS</u>			
CARUTHERS USD 2012, SERIES A		0.008238	
CARUTHERS USD 2012, SERIES B		0.002668	
CARUTHERS USD 2020 REFUNDING		0.031792	
CARUTHERS USD 2016, SERIES A (SFID 1)		0.043626	
CENTRAL USD 2008, SERIES D		0.003596	
CENTRAL USD 2016, SERIES A		0.010062	
CENTRAL USD 2016, SERIES B		0.020560	
CENTRAL USD 2016, SERIES C		0.011030	
CENTRAL USD 2016 REFUNDING		0.032476	
CENTRAL USD 2020 REFUNDING, SERIES A		0.006508	
CENTRAL USD 2020 REFUNDING, SERIES B		0.001472	
CENTRAL USD 2020, SERIES A		0.026418	
CENTRAL USD 2020, SERIES B		0.020572	
CENTRAL USD 2024 REFUNDING		0.060130	
CLOVIS USD 2001, SERIES B		0.007770	
CLOVIS USD 2004, SERIES A		0.039592	
CLOVIS USD 2004, SERIES B		0.012276	
CLOVIS USD 2012, SERIES D		0.002472	
CLOVIS USD 2017 REFUNDING		0.008070	
CLOVIS USD 2019 REFUNDING		0.001686	
CLOVIS USD 2020, SERIES A		0.002492	
CLOVIS USD 2020, SERIES B		0.006898	
CLOVIS USD 2020, SERIES C		0.014024	
CLOVIS USD 2021 REFUNDING, SERIES B		0.013074	
CLOVIS USD 2022 REFUNDING		0.000478	
CLOVIS USD 2024, SERIES A		0.046518	
COALINGA-HURON JUSD 2010, SERIES A		0.041508	
COALINGA-HURON JUSD 2010, SERIES D		0.009632	
COALINGA-HURON JUSD 2010, SERIES E		0.004230	
COALINGA-HURON JUSD 2016, SERIES A		0.008996	
COALINGA-HURON JUSD 2016, SERIES B		0.034656	
COALINGA-HURON JUSD 2016, SERIES C		0.002730	
COALINGA-HURON JUSD 2022, SERIES A		0.015470	
FIREBAUGH-LAS DELTAS USD 2016, SERIES A		0.038966	
FIREBAUGH-LAS DELTAS USD 2024, SERIES A		0.055826	
FOWLER USD 2004, SERIES 2005		0.038536	
FOWLER USD 2020 REFUNDING		0.003850	
FOWLER USD 2016, SERIES A		0.010796	
FOWLER USD 2016, SERIES B		0.014562	

FOWLER USD 2016, SERIES C	0.014444
FOWLER USD 2016, SERIES D	0.002302
FOWLER USD 2024, SERIES A	0.042664
FOWLER USD 2004, SERIES 2010 B	0.006878
FOWLER USD 2004, SERIES 2010 C	0.003880
FRESNO USD 2002 REFUNDING, SERIES A	0.003218
FRESNO USD 2004 REFUNDING, SERIES B	0.011208
FRESNO USD 2010, SERIES E	0.001274
FRESNO USD 2010, SERIES F	0.002196
FRESNO USD 2016 REFUNDING, SERIES A	0.006682
FRESNO USD 2016 REFUNDING, SERIES B	0.004742
FRESNO USD 2019 REFUNDING	0.013044
FRESNO USD 2020 REFUNDING	0.015866
FRESNO USD 2021 REFUNDING, SERIES A	0.011660
FRESNO USD 2021 REFUNDING, SERIES B	0.006010
FRESNO USD 2016, SERIES A	0.001660
FRESNO USD 2016, SERIES B	0.005228
FRESNO USD 2016, SERIES C	0.009964
FRESNO USD 2016, SERIES D	0.012040
FRESNO USD 2020, SERIES A	0.005796
FRESNO USD 2020, SERIES B	0.012434
FRESNO USD 2020, SERIES D	0.041770
FRESNO USD 2024, SERIES A	0.060000
FRESNO USD 2025 REFUNDING	0.014072
GOLDEN PLAINS USD 2014, SERIES A	0.014412
GOLDEN PLAINS USD 2014, SERIES B	0.021196
KERMAN USD 2004, SERIES A	0.024466
KERMAN USD 2004, SERIES 2006 B	0.012624
KERMAN USD 2004, SERIES 2007 C	0.011412
KERMAN USD 2008, SERIES 2009	0.007732
KERMAN USD 2008, SERIES 2019	0.034244
KERMAN USD 2016, SERIES 2017	0.019456
KERMAN USD 2016, SERIES 2018	0.008032
KERMAN USD 2016, SERIES 2022	0.013986
KINGS CANYON JUSD 2002, SERIES 2002	0.039194
KINGS CANYON JUSD 2006, SERIES 2007 B	0.005626
KINGS CANYON JUSD 2012, SERIES 2013 A	0.002800
KINGS CANYON JUSD 2012, SERIES 2014 B	0.005364
KINGS CANYON JUSD 2012, SERIES 2016 C	0.014808
KINGS CANYON JUSD 2016 REFUNDING	0.027008
KINGS CANYON JUSD 2019 REFUNDING, SERIES A	0.001296
KINGS CANYON JUSD 2020 REFUNDING	0.011744
LATON JUSD 2018, SERIES A	0.027816
LATON JUSD 2018, SERIES B	0.016580
LATON JUSD 2024, SERIES A	0.033068
LATON JUSD 2025	0.027046
MENDOTA USD 2012, SERIES A	0.008632
MENDOTA USD 2012, SERIES C	0.010272
MENDOTA USD 2014, SERIES B	0.021142
MENDOTA USD 2017 REFUNDING	0.014376
MENDOTA USD 2020 REFUNDING	0.013514
MENDOTA USD 2022 REFUNDING	0.020086
PARLIER USD 2014, SERIES A	0.006298
PARLIER USD 2014, SERIES B	0.007734
PARLIER USD 2015 REFUNDING	0.039720
PARLIER USD 2018, SERIES A	0.013154
PARLIER USD 2018, SERIES B	0.013884
PARLIER USD 2018, SERIES C	0.012902
PARLIER USD 2020, SERIES A	0.012894
PARLIER USD 2020, SERIES B	0.014236
PARLIER USD 2020, SERIES C	0.021220
PARLIER USD 2022 REFUNDING, SERIES A	0.011214
PARLIER USD 2022 REFUNDING, SERIES B	0.011124
PARLIER USD 2024, SERIES A	0.044208
PARLIER USD 2025	0.015696
RIVERDALE JUSD 2020, SERIES A	0.024438
RIVERDALE JUSD 2020, SERIES B	0.021088
RIVERDALE JUSD 2020, SERIES C	0.004736
SANGER USD 2012, SERIES C	0.009124
SANGER USD 2014 REFUNDING	0.034476
SANGER USD 2016, SERIES A	0.018764
SANGER USD 2016, SERIES B	0.000770

SANGER USD 2018, SERIES A	0.007186
SANGER USD 2018, SERIES B	0.009590
SANGER USD 2018, SERIES C	0.015040
SANGER USD 2020, SERIES A	0.018068
SANGER USD 2020, SERIES B	0.028880
SANGER USD 2021 REFUNDING	0.024714
SANGER USD 2022 REFUNDING	0.017050
SANGER USD 2024, SERIES A	0.054432
SELMA USD 2006, SERIES 2007 B	0.011138
SELMA USD 2006, SERIES 2009 C	0.002338
SELMA USD 2014 REFUNDING	0.034416
SELMA USD 2016, SERIES 2017 A	0.015728
SELMA USD 2016, SERIES 2019 B	0.009614
SELMA USD 2016, SERIES 2020 C	0.014816
SELMA USD 2022, SERIES A	0.049374
SIERRA USD 2024, SERIES 2025	0.042490
WASHINGTON USD 2012, SERIES A	0.009812
WASHINGTON USD 2012, SERIES B	0.004286
WASHINGTON USD 2018 REFUNDING	0.025840
WASHINGTON USD 2020 REFUNDING	0.007872
WASHINGTON USD 2022 REFUNDING	0.009378
WASHINGTON USD 2020, SERIES A	0.006118
WASHINGTON USD 2020, SERIES B	0.016644

COMMUNITY COLLEGE DISTRICTS

STATE CENTER CCD 2002, SERIES 2018 A	0.001946
STATE CENTER CCD 2015 REFUNDING	0.002608
STATE CENTER CCD 2016, SERIES 2020 B	0.004116
STATE CENTER CCD 2016, SERIES 2022 C	0.007810
STATE CENTER CCD 2016, SERIES A	0.001324
STATE CENTER CCD 2017 REFUNDING	0.000982
STATE CENTER CCD 2020 REFUNDING	0.001248
WEST HILLS CCD 2015 REFUNDING, SERIES A (SFID 1, NORTHERN AREA)	0.004670
WEST HILLS CCD 2022 REFUNDING (SFID 1, NORTHERN AREA)	0.007106
WEST HILLS CCD 2022, SERIES A (SFID 1, NORTHERN AREA)	0.020374
WEST HILLS CCD 2008, SERIES B (SFID 2, COALINGA AREA)	0.015450
WEST HILLS CCD 2016 REFUNDING, SERIES A (SFID 2, COALINGA AREA)	0.006092
WEST HILLS CCD 2012, SERIES A (SFID 3, LEMOORE AREA)	0.005320
WEST HILLS CCD 2016 REFUNDING, SERIES B (SFID 3, LEMOORE AREA)	0.008512
WEST HILLS CCD 2021 REFUNDING (SFID 3, LEMOORE AREA)	0.006920
WEST HILLS CCD 2012 REFUNDING	0.000870
WEST HILLS CCD 2014, SERIES C	0.006748
WEST HILLS CCD 2015 REFUNDING, SERIES C	0.003546

SPECIAL DISTRICTS

COALINGA-HURON RPD 2016, SERIES A	0.003602	
COALINGA-HURON RPD 2016, SERIES B	0.005684	
COALINGA-HURON RPD 2016, SERIES C	0.005074	
SIERRA-KINGS HCD 2015 REFUNDING	0.033494	
CENTRAL VALLEY PEST		9.500000
LOWER SAN JOAQUIN LEVEE	(0.020074)	
WEST FRESNO RED SCALE		1.183892
WESTLANDS WATER	(0.042000)	

JOINT COUNTY

DINUBA USD BONDS 2002	0.032200
DINUBA USD BONDS 2006	0.047800
DINUBA USD BONDS 2024	0.060000
CUTLER-OROSI JUSD BONDS 2004	0.016000
CUTLER-OROSI JUSD BONDS 2016	0.029000
DOS PALOS-ORO LOMA	0.031500

CITIES RATES

CITY OF COALINGA	0.072000
CITY OF FRESNO	0.032438
CITY OF SELMA	0.014000