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BOARD MEMBERS:

- DISTRICT 1 - Dom Zanger
- DISTRICT 2 - Kollin Kosmicki
- DISTRICT 3 - Mindy Sotelo
- DISTRICT 4 - Angela Curro
- DISTRICT 5 - Ignacio Velazquez

COUNTY ADMINISTRATIVE OFFICER:
Esperanza Colio Warren

COUNTY COUNSEL:
Gregory Priamos

CLERK OF THE BOARD:
Vanessa Delgado

**Agenda Item
Regular Meeting of the
Board of Supervisors
Tuesday, September 23,
2025**

Item Number: 1.1

MEETING DATE: 09/23/2025

DEPARTMENT: AUDITOR/CONTROLLER

AGENDA ITEM PREPARER: Leann Godinez

DEPT HEAD/DIRECTOR: Joe Paul Gonzalez

SUBJECT:

AUDITOR-CONTROLLER - J.P. GONZALEZ

1. Approve Fiscal Year 2025/2026 tax rates, direct assessments, and debt service rates; and
2. Authorize the levy of these rates against the taxable secured property within the County, which is subject to each rate; and
3. Adopt Resolution Fixing and Levying the Fiscal Year 2025/2026 Tax Rates as shown in Appendix A attached, and
4. Authorize the Chair to sign.

SBC FILE NUMBER: 608

RESOLUTION NO: 2025-71

AGENDA SECTION:

CONSENT AGENDA

BACKGROUND/SUMMARY:

Under Government Code Section 29100, the Board of Supervisors is required to adopt, by resolution, the tax rates on the secured roll, not to exceed the 1% limitation specified in Article XIII A of the Constitution and Sections 93 and 100 of the Revenue and Taxation Code. Under the January 2010 revision, Section 29100 requires the Board to adopt the rates on or before October 3 each year. For voter approved indebtedness the Board shall adopt the rates on the secured roll by determining the percentage of full value of property on the secured roll legally subject to support the annual debt requirements.

Section 29101 states that "after adopting the rates the Board shall levy the taxes upon the taxable property of the county in specific sums in terms of the rates so adopted. Each rate is upon the full assessed valuation of property and only upon property which is legally subject to such tax."

Debt service rates can either be calculated by a taxing jurisdiction (special or school district) or the County Auditor's Office of the County of Control. Under Government Code section 29043, the auditor shall provide the estimates for bonded debt service requirements of (1) school districts and/or (2) any special districts, the records for which are maintained by the County Auditor's Office as required by law. The County Auditor must determine that an adequate rate has been set to support the annual debt service requirements and necessary bond reserves for school and special districts, which must be adopted by resolution by the Board of Supervisors, provided as Appendix A (GC 29103). School District bond rates calculated and provided by other California Counties are also included as part of Appendix A, however, those rates are approved by the Board with jurisdiction over the Districts. The San Benito County Auditor has no influence over the school district bond rates computed by other counties, but they are included for informational purposes as they are included on the tax bills generated by the San Benito County Tax Collector.

FISCAL IMPACT:

N/A

STAFF RECOMMENDATION:

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4. Authorize the Chair to sign.

ATTACHMENTS:

[Board Agenda Fact Sheet - Resolution Fixing & Levying FY 25-26 Debt Service Rates](#)
[Resolution - Fixing & Levying FY 25-26 Debt Service Rates](#)