



Revision to ASR and/or Attachments

Date: 9/3/2025
To: Clerk of the Board of Supervisors
CC: County Executive Office *Maguire*
From: **Andrew Hamilton, Auditor-Controller** *AH*
Re: ASR Control #: 25-000557, Meeting Date 9/9/25, Item No. 1
Subject: Adoption of FY 2025-26 Property Tax Rates

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 Michelle Aguirre
 Date: 2025.09.04
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RECEIVED
 2025 SEP -4 PM 3:20
 CLERK OF THE BOARD
 COUNTY OF ORANGE
 BOARD OF SUPERVISORS

Explanation:

Requesting to revise Attachment A by adding the FY 2025-26 property tax rates as Attachment 1 to Attachment A.

Revised Recommended Action(s)

Make modifications to the:

Subject Background Information Summary Financial Impact

Revised Attachments (attach revised attachment(s) and redlined copy(s))

Attachment A - Resolution Adoption of Fiscal Year 2025-26 Property Tax Rates

RESOLUTION OF THE BOARD OF SUPERVISORS OF
ORANGE COUNTY, CALIFORNIA
September 9, 2025

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 2025-26 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 2025-26 Property Tax Rates as listed in Attachment 1 to this Resolution.

***PROPERTY TAX RATES FOR FY 2025-26
FOR TAXING AGENCIES IN
ORANGE COUNTY***

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

***PROPERTY TAX RATES FOR FY 2025-26
SET BY
BOARD OF SUPERVISORS
COUNTY OF ORANGE***

PROPERTY TAX RATES FOR FY 2025-26

(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>0.35056</u>
TOTAL (Rate is applicable to Public Utility, Regulated Railroad, Qualified Property).....		1.35056

PROPERTY TAX RATES FOR FY 2025-26

School Districts

<u>Elementary School Districts</u>	<u>Election Year/Bond Series</u>	<u>Tax Rate</u>
ANAHEIM	ELECTION 2002 SERIES 2007.....	0.02273
ANAHEIM	ELECTION 2010 SERIES 2011 REFUNDING 2016.....	0.00001
ANAHEIM	ELECTION 2010 SERIES 2016.....	0.00566
ANAHEIM	ELECTION 2010 SERIES 2019C.....	0.00229
ANAHEIM	ELECTION 2010 SERIES 2022.....	0.00419
ANAHEIM	ELECTION 2016 SERIES 2018A.....	0.00872
** ANAHEIM	ELECTION 2016 SERIES B.....	0.01126
BUENA PARK	ELECTION 1998 SERIES 2001A.....	0.01784
BUENA PARK	ELECTION 2014 SERIES 2014A REFUNDING 2021B.....	0.00001
BUENA PARK	ELECTION 2014 SERIES 2017.....	0.00506
BUENA PARK	ELECTION 2014 SERIES 2018.....	0.00468
BUENA PARK	ELECTION 2014 SERIES 2021.....	0.00275
** BUENA PARK	ELECTION 2014 SERIES 2023.....	0.00601
• BUENA PARK	ELECTION 2024 SERIES 2025.....	0.03068
CENTRALIA	ELECTION 2002 SERIES 2003A REFUNDING 2012.....	0.01637
CENTRALIA	ELECTION 2002 SERIES 2004A.....	0.00858
CENTRALIA	ELECTION 2016 SERIES 2017A.....	0.01925
CENTRALIA	ELECTION 2016 SERIES 2020B.....	0.00379
CENTRALIA	ELECTION 2016 SERIES C.....	0.00387
CYPRESS	ELECTION 2008 SERIES A.....	0.01597
CYPRESS	ELECTION 2008 SERIES B1 & B2.....	0.01583

* FY 2025-26 newly issued debt service

** FY 2024-25 issued debt service

PROPERTY TAX RATES FOR FY 2025-26

School Districts (cont'd)

FOUNTAIN VALLEY	ELECTION 2016 SERIES 2017.....	0.00693
FOUNTAIN VALLEY	ELECTION 2016 SERIES 2019.....	0.01316
FOUNTAIN VALLEY	ELECTION 2016 SERIES 2021.....	0.00192
FULLERTON	ELECTION 2002 SERIES 2002A REFUNDING 2018.....	0.01596
FULLERTON	ELECTION 2002 SERIES 2005B REFUNDING 2014.....	0.00269
* FULLERTON	ELECTION 2024 SERIES A.....	0.00001
HUNTINGTON BEACH	ELECTION 2002 SERIES 2002A.....	0.00728
HUNTINGTON BEACH	ELECTION 2002 SERIES 2003A.....	0.00427
HUNTINGTON BEACH	ELECTION 2016 SERIES 2017A.....	0.00807
HUNTINGTON BEACH	ELECTION 2016 SERIES 2018B.....	0.00641
HUNTINGTON BEACH	ELECTION 2016 SERIES 2020C.....	0.00653
LA HABRA	ELECTION 2000 SERIES 2001A.....	0.00252
LA HABRA	ELECTION 2000 SERIES 2002A.....	0.02371
LA HABRA	ELECTION 2012 SERIES A REFUNDING 2019.....	0.00306
LA HABRA	ELECTION 2012 SERIES 2015B.....	0.00161
LA HABRA	ELECTION 2012 SERIES 2017C.....	0.00211
LA HABRA	ELECTION 2012 SERIES 2018D.....	0.00246
LA HABRA	ELECTION 2012 SERIES 2021E.....	0.00720
* LA HABRA	ELECTION 2024 SERIES A.....	0.00001
LOWELL JOINT	ELECTION 2018 SERIES 2019.....	0.00721
LOWELL JOINT	ELECTION 2018 SERIES 2020.....	0.01691
* LOWELL JOINT	ELECTION 2024 SERIES 2025.....	0.02815
MAGNOLIA	ELECTION 2000 SERIES A&B REFUNDING 2015.....	0.00807
MAGNOLIA	ELECTION 2010 SERIES 2011.....	0.00772
MAGNOLIA	ELECTION 2010 SERIES 2013.....	0.00336
MAGNOLIA	ELECTION 2010 SERIES 2016.....	0.00474

* FY 2025-26 newly issued debt service

PROPERTY TAX RATES FOR FY 2025-26

School Districts (cont'd)

OCEAN VIEW	ELECTION 2016 SERIES 2017A.....	0.00650
OCEAN VIEW	ELECTION 2016 SERIES 2020B.....	0.00763
OCEAN VIEW	ELECTION 2016 SERIES 2021C.....	0.00701
OCEAN VIEW	ELECTION 2016 SERIES D.....	0.00361
SAVANNA	ELECTION 2008 SERIES A.....	0.01962
SAVANNA	ELECTION 2008 SERIES B.....	0.00244
SAVANNA	ELECTION 2012 SERIES A REFUNDING 2020.....	0.04042
WESTMINSTER	ELECTION 2008 SERIES 2009 REFUNDING 2016.....	0.02288
WESTMINSTER	ELECTION 2008 SERIES 2013A.....	0.00180
WESTMINSTER	ELECTION 2008 SERIES 2013B REFUNDING 2017 2020.....	0.00506
WESTMINSTER	ELECTION 2016 SERIES 2017A.....	0.00482
WESTMINSTER	ELECTION 2016 SERIES 2018B.....	0.00403
WESTMINSTER	ELECTION 2016 SERIES 2020C.....	0.00306
WESTMINSTER	ELECTION 2016 SERIES D.....	0.00427
WESTMINSTER	ELECTION 2016 SERIES E.....	0.00480

High School Districts

ANAHEIM	ELECTION 2002 SERIES 2002A REFUNDING 2015.....	0.01223
ANAHEIM	ELECTION 2002 SERIES REFUNDING 2003.....	0.00251
ANAHEIM	ELECTION 2014 SERIES 2015.....	0.00357
ANAHEIM	ELECTION 2014 SERIES 2018.....	0.00432
ANAHEIM	ELECTION 2014 SERIES 2019.....	0.00755
• ANAHEIM	ELECTION 2024 SERIES A & A-1.....	0.02620

* FY 2025-26 newly issued debt service

PROPERTY TAX RATES FOR FY 2025-26

School Districts (cont'd)

FULLERTON	ELECTION 2002 REFUNDING 2020.....	0.00460
FULLERTON	ELECTION 2002 REFUNDING 2021.....	0.00350
FULLERTON	ELECTION 2014 SERIES 2015A.....	0.00473
FULLERTON	ELECTION 2014 SERIES 2017B.....	0.00341
FULLERTON	ELECTION 2014 SERIES 2018C.....	0.00442
FULLERTON	ELECTION 2014 SERIES 2019D.....	0.00220
FULLERTON	ELECTION 2014 SERIES 2020E.....	0.00166
• FULLERTON	ELECTION 2024 SERIES 2025A.....	0.02059
HUNTINGTON BEACH	ELECTION 2004 SERIES 2004A REFUNDING 2021.....	0.02058
HUNTINGTON BEACH	ELECTION 2004 SERIES 2005.....	0.00001
HUNTINGTON BEACH	ELECTION 2004 SERIES 2007 REFUNDING 2015.....	0.00060
<u>Unified School Districts</u>		
BREA-OLINDA	ELECTION 1999 SERIES 2003A REFUNDING 2011.....	0.02214
• BREA-OLINDA	ELECTION 2024 SERIES A.....	0.03869
CAPISTRANO SFID #1	ELECTION 1999 REFUNDING 2022.....	0.00142
GARDEN GROVE	ELECTION 2010 SERIES B.....	0.01590
GARDEN GROVE	ELECTION 2010 SERIES C.....	0.02104
GARDEN GROVE	ELECTION 2016 SERIES 2017.....	0.00810
GARDEN GROVE	ELECTION 2016 SERIES 2019.....	0.00719
GARDEN GROVE	ELECTION 2016 SERIES 2021.....	0.00460
GARDEN GROVE	ELECTION 2016 SERIES 2022.....	0.00804

* FY 2025-26 newly issued debt service

PROPERTY TAX RATES FOR FY 2025-26

School Districts (cont'd)

IRVINE SFID #1	ELECTION 2016 SERIES 2016A.....	0.01331
IRVINE SFID #1	ELECTION 2016 SERIES 2018B.....	0.00389
IRVINE SFID #1	ELECTION 2016 SERIES 2021C.....	0.00304
** IRVINE SFID #1	ELECTION 2016 SERIES 2023D.....	0.00710
LAGUNA BEACH	ELECTION 2001 REFUNDING 2020.....	0.00885
LOS ALAMITOS SFID #1	ELECTION 2008 SERIES 2009 REFUNDING 2015.....	0.01699
LOS ALAMITOS SFID #1	ELECTION 2008 SERIES 2010B.....	0.00001
LOS ALAMITOS SFID #1	ELECTION 2008 SERIES 2010C.....	0.00057
LOS ALAMITOS SFID #1	ELECTION 2008 SERIES D.....	0.00279
LOS ALAMITOS SFID #1	ELECTION 2008 SERIES E REFUNDING 2016 2020.....	0.01723
LOS ALAMITOS SFID #1	ELECTION 2008 SERIES F.....	0.00492
LOS ALAMITOS SFID #1	ELECTION 2008 SERIES G.....	0.00169
LOS ALAMITOS SFID #1	ELECTION 2008 SERIES H.....	0.00117
LOS ALAMITOS SFID #1	ELECTION 2018 SERIES A.....	0.01026
LOS ALAMITOS SFID #1	ELECTION 2018 SERIES B.....	0.00964
LOS ALAMITOS SFID #1	ELECTION 2018 SERIES C.....	0.00658
NEWPORT-MESA	ELECTION 2000 SERIES 2010 REFUNDING.....	0.00252
NEWPORT-MESA	ELECTION 2005 SERIES 2007.....	0.00625
NEWPORT-MESA	ELECTION 2005 SERIES 2011 REFUNDING 2017.....	0.00613
NEWPORT-MESA	ELECTION 2005 SERIES 2017.....	0.00240
ORANGE	ELECTION 2016 SERIES 2018.....	0.01622
ORANGE	ELECTION 2016 SERIES 2022.....	0.00863

** FY 2024-25 issued debt service

PROPERTY TAX RATES FOR FY 2025-26

School Districts (cont'd)

PLACENTIA-YORBA LINDA	ELECTION 2002 SERIES B&C REFUNDING 2021.....	0.00772
PLACENTIA-YORBA LINDA	ELECTION 2002 SERIES 2004B.....	0.00001
PLACENTIA-YORBA LINDA	ELECTION 2002 SERIES 2005C.....	0.00001
PLACENTIA-YORBA LINDA	ELECTION 2008 SERIES A REFUNDING 2015.....	0.01287
PLACENTIA-YORBA LINDA	ELECTION 2008 SERIES B REFUNDING 2019 2021A.....	0.00579
PLACENTIA-YORBA LINDA	ELECTION 2008 SERIES D.....	0.00001
PLACENTIA-YORBA LINDA	ELECTION 2008 SERIES E.....	0.00427
PLACENTIA-YORBA LINDA	ELECTION 2008 SERIES Q.....	0.00415
† ROWLAND HEIGHTS JOINT	ELECTION 2012 SERIES B.....	0.01413
† ROWLAND HEIGHTS JOINT	ELECTION 2012 SERIES C.....	0.01571
† ROWLAND HEIGHTS JOINT	ELECTION 2020 REFUNDING.....	0.01055
SADDLEBACK VALLEY	ELECTION 2004 SERIES 2007A REFUNDING 2016.....	0.00514
SADDLEBACK VALLEY	ELECTION 2004 SERIES 2013A REFUNDING 2019.....	0.01306
SADDLEBACK VALLEY	ELECTION 2004 SERIES 2016A.....	0.00126
SANTA ANA	ELECTION 1999 SERIES 2000 REFUNDING 2019.....	0.00744
SANTA ANA	ELECTION 1999 SERIES 2002A REFUNDING 2022.....	0.00417
SANTA ANA	ELECTION 1999 SERIES 2002B.....	0.00762
SANTA ANA	ELECTION 2008 SERIES A REFUNDING 2018.....	0.01725
SANTA ANA	ELECTION 2008 SERIES B.....	0.00001
SANTA ANA	ELECTION 2008 SERIES C.....	0.00757
SANTA ANA	ELECTION 2008 SERIES E.....	0.00202
SANTA ANA	ELECTION 2008 SERIES F.....	0.00001
SANTA ANA	ELECTION 2018 SERIES 2019A.....	0.00403
SANTA ANA	ELECTION 2018 SERIES 2021B.....	0.00512
SANTA ANA	ELECTION 2018 SERIES 2022C.....	0.01001

† Rates provided by Los Angeles County

PROPERTY TAX RATES FOR FY 2025-26

School Districts (cont'd)

TUSTIN SFID #2002-1	ELECTION 2002 SERIES C REFUNDING 2015 2021.....	0.00800
TUSTIN SFID #2002-1	ELECTION 2002 SERIES D & D1 REFUNDING 2016 2017.....	0.01047
TUSTIN SFID #2008-1	ELECTION 2008 SERIES A & A1 REFUNDING 2017.....	0.00582
TUSTIN SFID #2008-1	ELECTION 2008 SERIES B REFUNDING 2016.....	0.00670
TUSTIN SFID #2008-1	ELECTION 2008 SERIES C REFUNDING 2021.....	0.00529
TUSTIN SFID #2008-1	ELECTION 2008 SERIES D.....	0.00404
TUSTIN SFID #2012-1	ELECTION 2012 SERIES A REFUNDING 2021.....	0.00399
TUSTIN SFID #2012-1	ELECTION 2012 SERIES 2018B.....	0.00096
TUSTIN SFID #2012-1	ELECTION 2012 SERIES C.....	0.01077
* TUSTIN	ELECTION 2024 SERIES 2025.....	0.02845

Community College Districts

COAST	ELECTION 2002 SERIES 2006B REFUNDING 2013A.....	0.00552
COAST	ELECTION 2002 SERIES 2006C REFUNDING 2020.....	0.00240
COAST	ELECTION 2012 SERIES 2013 A&B REFUNDING 2019.....	0.00486
COAST	ELECTION 2012 SERIES 2017D REFUNDING 2022.....	0.00922
COAST	ELECTION 2012 SERIES 2019F.....	0.00143
NORTH ORANGE COUNTY	ELECTION 2002 SERIES 2003B.....	0.00511
NORTH ORANGE COUNTY	ELECTION 2014 SERIES 2016A.....	0.00103
NORTH ORANGE COUNTY	ELECTION 2014 SERIES 2019B.....	0.00269
NORTH ORANGE COUNTY	ELECTION 2014 SERIES C.....	0.00155
^ NORTH ORANGE COUNTY	ELECTION 2024 SERIES D.....	0.00768
RANCHO SANTIAGO	ELECTION 2002 SERIES 2005B.....	0.00151
RANCHO SANTIAGO	ELECTION 2002 SERIES 2006C REFUNDING 2013.....	0.00001
RANCHO SANTIAGO	ELECTION 2002 SERIES A-1 REFUNDING 2020.....	0.02594
RANCHO SANTIAGO SFID #1	ELECTION 2012 SERIES A-2 REFUNDING 2020.....	0.00790
RANCHO SANTIAGO SFID #1	ELECTION 2012 SERIES B.....	0.00585
RANCHO SANTIAGO SFID #1	ELECTION 2012 SERIES C.....	0.00605

* FY 2025-26 newly issued debt service

^ FY 2025-26 new debt service to be issued per EDC 15252

PROPERTY TAX RATES FOR FY 2025-26

**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.....	0.01640

California Water Districts

METROPOLITAN WATER DISTRICT	ANAHEIM CITY.....	0.00700
METROPOLITAN WATER DISTRICT	FULLERTON CITY.....	0.00700
METROPOLITAN WATER DISTRICT	SANTA ANA CITY.....	0.00700
METROPOLITAN WATER DISTRICT	MUNICIPAL WATER DISTRICT OF ORANGE COUNTY - REMAINDER OF MWD OF OC....	0.00700
METROPOLITAN WATER DISTRICT	WESTERN MUNICIPAL WATER DISTRICT 15TH FRINGE AREA.....	0.00700
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 2025-26

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.....	0.00980
SANTA MARGARITA WATER DISTRICT	IMPROVEMENT DISTRICT NO. 3.....	0.01870
SANTA MARGARITA WATER DISTRICT	IMPROVEMENT DISTRICT NO. 4A.....	0.01990
SANTA MARGARITA WATER DISTRICT	IMPROVEMENT DISTRICT NO. 4B.....	0.01580
SANTA MARGARITA WATER DISTRICT	IMPROVEMENT DISTRICT NO. 4C.....	0.01410
SANTA MARGARITA WATER DISTRICT	IMPROVEMENT DISTRICT NO. 4D.....	0.02940
SANTA MARGARITA WATER DISTRICT	IMPROVEMENT DISTRICT NO. 4E.....	0.03430