



ALAMEDA COUNTY
AUDITOR-CONTROLLER AGENCY
MELISSA WILK
AUDITOR-CONTROLLER/CLERK-RECORDER

August 22, 2025

The Honorable Board of Supervisors
County Administration Building
1221 Oak Street, Suite 536
Oakland, CA 94612

**SUBJECT: ADOPT A RESOLUTION LEVYING THE ONE PERCENT COUNTYWIDE
PROPERTY TAX RATE AND THE DISTRICT DEBT SERVICE TAX RATES
FOR FISCAL YEAR 2025-26**

Dear Board Members:

RECOMMENDATION:

Adopt a Resolution levying the one percent countywide property tax rate and the district debt service tax rates for Fiscal Year 2025-26.

DISCUSSION/SUMMARY:

Pursuant to Section 93 of the California Revenue and Taxation Code, the Board of Supervisors is required to levy a one percent (1%) tax rate on all taxable property within the County of Alameda.

Additionally, under various provisions of other code sections, the Board of Supervisors is required to levy taxes on taxable property within certain districts of the County in amounts sufficient to satisfy the voter-approved indebtedness of those districts. The Auditor-Controller annually determines the rates necessary to meet the debt service obligations of each such district.

The attached resolution authorizes the levy of the one percent countywide property tax rate and the district debt service tax rates for Fiscal Year 2025–26, as required by law.

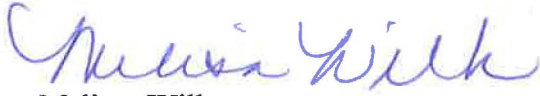
FINANCING:

No additional appropriations are required and there will be no increase to net County cost.

VISION 2036 GOAL:

Accurate and transparent financial information, and fiscal stewardship meet the County of Alameda's 10x goal pathways in support of our shared vision of a **Prosperous and Vibrant Economy.**

Respectfully submitted,



Melissa Wilk
Auditor-Controller/Clerk Recorder

Attachment

MW:tc

BOARD OF SUPERVISORS OF THE COUNTY OF ALAMEDA

RESOLUTION NO. R-2025-394

TAX RATES 2025-2026

BE IT RESOLVED, that in accordance with Section 93 of the California Revenue and Taxation Code this Board does hereby levy a tax rate of 1 percent of full value of taxable property in the County of Alameda for the fiscal year 2025-26; and

BE IT FURTHER RESOLVED, there will accrue interest and the payment of bonds and other voter approved indebtedness for the County of Alameda, State of California, the Community College District and the various Unified School Districts of the County of Alameda, State of California, and the various other Districts of the County of Alameda, State of California; and

BE IT FURTHER RESOLVED, that in accordance with the provisions of the laws applicable thereto, it is required that the Board of Supervisors levy a tax on the taxable property within the said Districts to raise a sufficient amount of money required for the above mentioned purposes; and

BE IT FURTHER RESOLVED, that in accordance with the provisions of Section 29100 of the Government Code and the related provisions of the Revenue and Taxation Code, this Board does hereby levy a tax at the rate of .0084 percent of full value of all taxable property within the County of Alameda for the purpose of making voter approved indebtedness payments to pay the principal of and interest on the bonded indebtedness of the County of Alameda for the fiscal year 2025-26; and

BE IT FURTHER RESOLVED, that in accordance with the provisions of Section 15250 of the California Education Code and related provisions of the Revenue and Taxation Code, this Board does hereby levy a tax on the taxable property within each of the following named School Districts within the County in the amounts hereinafter set forth to pay the principal of and interest on the bonded indebtedness of each of the said Districts for the fiscal year 2025-26 as set forth below:

<u>Name of School District for which tax is levied</u>	<u>Rate of Tax levy on full value of taxable property within said District and County, liable for said Bond Interest & Redemption</u>
Alameda Unified School District of the County of Alameda	0.1248
Albany Unified School District of the County of Alameda	0.1647
Berkeley Unified School District of the County of Alameda	0.1154
Castro Valley Unified School District of the County of Alameda	0.0816
Chabot Las Positas Community College District of the County of Alameda	0.0389
Dublin Unified School District of the County of Alameda	0.1524

<u>Name of School District for which tax is levied</u>	<u>Rate of Tax levy on full value of taxable property within said District and County, liable for said Bond Interest & Redemption</u>
Emery Unified School District of the County of Alameda	0.0513
Fremont Unified School District of the County of Alameda	0.0908
Hayward Unified School District of the County of Alameda	0.0900
Livermore Unified School District of the County of Alameda	0.0475
New Haven Unified School District of the County of Alameda	0.1707
Newark Unified School District of the County of Alameda	0.0691
Oakland Unified School District of the County of Alameda	0.0900
Ohlone Community College District of the County of Alameda	0.0276
Peralta Community College District of the County of Alameda	0.0432
Piedmont Unified School District of the County of Alameda	0.0917
Pleasanton Unified School District of the County of Alameda	0.0833
San Leandro Unified School District of the County of Alameda	0.1800
San Lorenzo Unified School District of the County of Alameda	0.0962
Sunol Glen Unified School District of the County of Alameda	0.0308

and

BE IT FURTHER RESOLVED, that in accordance with the provisions of Section 31702 of the California Water Code, and related provisions of the Government Code and the Revenue and Taxation Code, this Board does hereby levy a tax at the rate of .0060 percent of full value of all taxable property within the Alameda County Water District for the purpose of making voter approved indebtedness payments to the State of California Water Project for the fiscal year 2025-26; and

BE IT FURTHER RESOLVED, that in accordance with the provisions of Sections 55-12(2)(a) and 55-36 of the California Water Code Appendix, and related provisions of the Government Code and the Revenue and Taxation Code, this Board does hereby levy a tax at the rate of .0225 percent of full value of all taxable property within Alameda County Flood Control Zone No. 7 for the purpose of making voter approved indebtedness payments to the State of California Water Project for the fiscal year 2025-26; and,

BE IT FURTHER RESOLVED, that in accordance with the provisions of Section 32312 of the California Health and Safety Code, and related provisions of the Government Code and the Revenue and Taxation Code, this Board does hereby levy a tax at the rate of .0218 percent of full value of all taxable property within Washington Township Health Care District for the purpose of making voter approved indebtedness payments to pay the principal of and interest on the bonded indebtedness of the District for the fiscal year 2025-26.

This Resolution shall take effect from and after its adoption and approval.

PASSED AND ADOPTED by the Board of Supervisors of the County of Alameda, California this
9th day of September 2025, by the following vote:

AYES: Supervisors Fortunato Bas, Miley, Tam & President Haubert - 4

NOES: None

ABSENT: Supervisor Márquez – 1

ABSTAIN: None

(Seal)

Attest:



Clerk of the Board of Supervisors of the
County of Alameda

BOARD OF SUPERVISORS
COUNTY OF ALAMEDA

By: 
President of the Board of Supervisors
County of Alameda

Approved as to Form:
DONNA R. ZIEGLER
COUNTY COUNSEL

By: 
Farand C. Kan, Deputy County Counsel