



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

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August 28, 2024

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

SUBJECT: ADOPT COUNTYWIDE AND DEBT SERVICE TAX RATES FOR  
FISCAL YEAR 2024-25

Dear Board Members:

RECOMMENDATION:

Adopt the Countywide and Debt Service Tax Rates for Fiscal Year 2024-25 as shown in the attached resolution.

DISCUSSION/SUMMARY:

In accordance with Section 93 of the California Revenue and Taxation Code, the Board of Supervisors is required to levy a one percent (1%) tax rate on taxable property in the County of Alameda each fiscal year. Furthermore, under the various provisions of other code sections, the Board of Supervisors is required to levy taxes on taxable property within certain districts of the County of Alameda to raise sufficient funds to meet the voter-approved indebtedness of these districts.

The Auditor-Controller annually determines the rates necessary to satisfy the debt requirements for these districts.

FINANCING:

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

VISION 2026 GOAL:

Accurate and transparent financial information and fiscal stewardship supports the County of Alameda's shared vision of a **Prosperous and Vibrant Economy**.

Respectfully submitted,

Melissa Wilk  
Auditor-Controller/Clerk Recorder

Attachment  
MW:TC

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BOARD OF SUPERVISORS OF THE COUNTY OF ALAMEDA

RESOLUTION NO. R-2024-432

TAX RATES 2024-2025

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 2024-25; 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 .0089 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 2024-25; 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 2024-25 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 &amp; Redemption</u>
Alameda Unified School District of the County of Alameda	0.1236
Albany Unified School District of the County of Alameda	0.1800
Berkeley Unified School District of the County of Alameda	0.0780
Castro Valley Unified School District of the County of Alameda	0.0849
Chabot Las Positas Community College District of the County of Alameda	0.0393
Dublin Unified School District of the County of Alameda	0.1556

<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 &amp; Redemption</u>
Emery Unified School District of the County of Alameda	0.0421
Fremont Unified School District of the County of Alameda	0.0442
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	0.1390
Newark Unified School District of the County of Alameda	0.0686
Oakland Unified School District of the County of Alameda	0.0814
Ohlone Community College District of the County of Alameda	0.0274
Peralta Community College District of the County of Alameda	0.0394
Piedmont Unified School District of the County of Alameda	0.1069
Pleasanton Unified School District of the County of Alameda	0.0805
San Leandro Unified School District of the County of Alameda	0.1603
San Lorenzo Unified School District of the County of Alameda	0.0924
Sunol Glen Unified School District of the County of Alameda	0.0262

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 .0070 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 2024-25; 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 .0243 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 2024-25; 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 .0257 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 2024-25.

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 3rd day of October 2024, by the following vote:

AYES: Supervisors Carson, Márquez, Tam and President Miley - 4

NOES: None

~~ABSENT:~~ Supervisor Haubert - 1

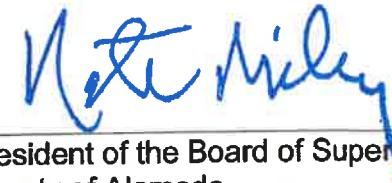
ABSTAIN: None

(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