



County of Sonoma
State of California

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FILE IN THIS OFFICE

ATTEST: September 16, 2025

M. CHRISTINA RIVERA, Clerk/Secretary

BY *Noelle Francis*

Date: September 16, 2025

Item Number: _____ 05

Resolution Number: _____ 25-0415

4/5 Vote Required

Concurrent Resolution Of The Board Of Supervisors Of The County Of Sonoma, State Of California, And the Board of Directors of the Sonoma County Water Agency Setting The Fiscal Year 2025-26 Countywide Tax Rate And Tax Rates For All Debt Service Funds Within Their Jurisdictions.

Whereas, California Government Code Section 29100 requires that on or before October 3 of each year, the Board of Supervisors of a county shall adopt by resolution the rates of taxes on the secured roll, not to exceed the one-percent limitation specified in Article XIII A of the Constitution and Revenue and Taxation Code Sections 93 and 100, and

Whereas, the Board is required to set the Fiscal Year 2025-26 Tax Rates for all Debt Service Funds within the Special Districts governed by the Board and applicable School Districts, and

Whereas, the Tax Rates necessary to produce an amount sufficient to cover Debt Service requirements are listed in Exhibit "A",

Now, Therefore, Be It Resolved and ordered by the Board of Supervisors of the County of Sonoma and the Board of Directors of the Sonoma County Water Agency that the Tax Rates listed in Exhibit "A" be used as the Fiscal Year 2025-26 Countywide Tax Rate and Tax Rates for all Debt Service Funds within their jurisdictions, in accordance with Section 29100 of the Government Code, State of California.

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Supervisors:

Hermosillo: Aye Rabbitt: Absent Coursey: Aye Gore: Aye Hopkins: Aye

Ayes: 4

Noes: 0

Absent: 1

Abstain: 0

So Ordered.

FISCAL YEAR 2025-26 COUNTYWIDE TAX AND DEBT SERVICE TAX RATES

Tax Code	Description	FY 2024-25 Tax Rate	FY 2025-26 Tax Rate	Bond Maturity Dates
<u>1. Under Board of Supervisors Jurisdiction:</u>				
00001	Proposition 13 Countywide Tax Rate	1.0000%	1.0000%	
<u>ELEMENTARY SCHOOL DISTRICT BONDS:</u>				
18050	Alexander Valley Elem 2018	0.0275%	0.0275%	8/1/2049
19108	Bellevue Elem 2008	0.0210%	0.0210%	8/1/2042
19111	Bellevue Elem 2008 QSCB	0.0110%	0.0115% (b)	8/1/2038
19120	Bellevue Elem 2014	0.0130%	0.0120% (c)	8/1/2045
19130	Bellevue Elem 2020	0.0300%	0.0250% (c)	8/1/2053
19410	Bennett Valley Elem 2010	0.0280%	0.0290% (b)	8/1/2041
20650	Cinnabar Elem 2014	0.0240%	0.0240%	8/1/2042
20702	Forestville Elem 2001	0.0125%	0.0125%	8/1/2030
20710	Forestville Elem 2010	0.0300%	0.0225% (c)	8/1/2042
20711	Forestville Elem 2022	0.0250%	0.0210% (c)	8/1/2046
20801	Fort Ross Elem 2024	0.0290%	0.0290%	8/1/2052
18201	Gravenstein Elem 2012	0.0260%	0.0260%	8/1/2043
18350	Guerneville Elem 2012	0.0225%	0.0225%	8/1/2045
18351	Guerneville Elem 2016	0.0225%	0.0225%	8/1/2048
18401	Harmony Elem 2018	0.0240%	0.0240%	8/1/2050
18402	Harmony Elem 2024	0.0290%	0.0290%	7/1/2054
19001	Horicon Elem 2022	0.0285%	0.0285%	8/1/2048
20750	Kenwood Elem 2022	0.0300%	0.0300%	8/1/2054
21405	Liberty Elem 2004	0.0325%	0.0300% (c)	8/1/2030
20603	Mark West Elem 2002	0.0280%	0.0280%	8/1/2030
20610	Mark West Elem 2010	0.0180%	0.0180%	8/1/2035
21650	Monte Rio Elem 2018	0.0290%	0.0290%	8/1/2048
18601	Oak Grove Elem 2014	0.0210%	0.0210%	8/1/2046
18602	Oak Grove Elem 2018	0.0300%	0.0255% (c)	8/1/2051
18701	Old Adobe Elem 2012	0.0230%	0.0200% (c)	8/1/2044
18703	Old Adobe Elem 2018	0.0270%	0.0280% (b)	8/1/2048
18100	Petaluma Elem 1992	0.0040%	0.0030%	8/1/2028
18110	Petaluma Elem 2014	0.0120%	0.0120%	8/1/2042
18111	Petaluma Elem 2024	0.0000%	0.0300% (a)	8/1/2054
18810	Piner-Olivet Elem 2010	0.0260%	0.0275% (b)	8/1/2048
18811	Piner-Olivet Elem 2024	0.0000%	0.0300% (a)	8/1/2054
24004	Rincon Valley Elem 2004	0.0210%	0.0210%	8/1/2036
24010	Rincon Valley Elem 2014	0.0210%	0.0200% (c)	8/1/2039
24011	Rincon Valley Elem 2024	0.0250%	0.0225% (c)	8/1/2054
24101	Roseland Elem 2012	0.0280%	0.0280%	8/1/2046
24102	Roseland Elem 2020	0.0200%	0.0250% (b)	8/1/2053
24103	Roseland Elem 2024	0.0000%	0.0290% (a)	8/1/2054
18302	Santa Rosa Elem 2002	0.0060%	0.0050% (c)	8/1/2030
18303	Santa Rosa Elem 2014	0.0170%	0.0160% (c)	8/1/2043
18304	Santa Rosa Elem 2022	0.0270%	0.0280% (a)	8/1/2054
18500	Sebastopol Elem 2001	0.0170%	0.0110% (c)	8/1/2026
18501	Sebastopol Elem 2012	0.0180%	0.0250% (b)	8/1/2043
18502	Sebastopol Elem 2020	0.0180%	0.0210% (b)	8/1/2053
18010	Twin Hills Elem 2010	0.0300%	0.0300%	8/1/2036
18011	Twin Hills Elem 2010 CREB	0.0210%	0.0000% (d)	8/1/2025
24150	Waugh Elem 2016 SFID	0.0320%	0.0300% (c)	8/1/2048
24170	West Side Elem 2020	0.0300%	0.0300%	8/1/2053
24201	Wilmar Elem 2012	0.0260%	0.0260%	8/1/2042
24500	Wright Elem 1992	0.0275%	0.0275%	8/1/2028
24510	Wright Elem 2012	0.0260%	0.0230% (c)	8/1/2042
24511	Wright Elem 2024	0.0000%	0.0320% (a)	8/1/2054

Tax Code	Description	FY 2024-25 Tax Rate	FY 2025-26 Tax Rate	Bond Maturity Dates
<u>HIGH SCHOOL DISTRICT BONDS:</u>				
36510	Petaluma High 2014	0.0175%	0.0175%	8/1/2041
36511	Petaluma High 2024	0.0000%	0.0300% (a)	8/1/2054
36702	Santa Rosa High District 2002	0.0090%	0.0070% (c)	8/1/2030
36703	Santa Rosa High District 2014	0.0180%	0.0170% (c)	8/1/2043
36704	Santa Rosa High District 2022	0.0280%	0.0280%	8/1/2054
36810	West So Co High 2010 CREB	0.0020%	0.0000% (d)	8/1/2025
36811	West So Co High 2010	0.0120%	0.0130% (b)	8/1/2046
36812	West So Co High 2018	0.0270%	0.0270%	8/1/2052
<u>UNIFIED SCHOOL DISTRICT BONDS:</u>				
36310	Cloverdale Unif 2010	0.0240%	0.0240%	8/1/2038
36311	Cloverdale Unif 2018	0.0600%	0.0500% (c)	8/1/2050
39500	Cotati-Rohnert Park Unif 1990	0.0215%	0.0000% (d)	8/1/2026
39510	Cotati-Rohnert Park Unif 2014	0.0360%	0.0340% (c)	8/1/2050
39511	Cotati-Rohnert Park Unif 2016	0.0390%	0.0370% (c)	8/1/2046
39512	Cotati-Rohnert Park Unif 2024	0.0000%	0.0330% (a)	8/1/2054
38808	Geyserville Unif 2008	0.0085%	0.0085%	8/1/2032
38809	Geyserville Unif 2020	0.0410%	0.0410%	8/1/2051
38701	Healdsburg Unif 2002 SFID	0.0275%	0.0275%	7/1/2027
38702	Healdsburg Unif 2024 SFID	0.0000%	0.0170% (a)	8/1/2054
38704	Healdsburg Unif 2012	0.0390%	0.0390%	8/1/2040
38705	Healdsburg Unif 2016	0.0370%	0.0370%	8/1/2047
39700	Sonoma Valley Unif 1994	0.0050%	0.0000% (d)	8/1/2025
39710	Sonoma Valley Unif 2010	0.0300%	0.0340% (b)	8/1/2033
39711	Sonoma Valley Unif 2016	0.0340%	0.0340%	8/1/2047
38908	Windsor Unif 2008	0.0370%	0.0430% (b)	8/1/2041
38910	Windsor Unif 2008 QSCB	0.0125%	0.0110% (c)	8/1/2026
38911	Windsor Unif 2016	0.0420%	0.0420%	8/1/2046
<u>COMMUNITY COLLEGE SCHOOL DISTRICT BONDS:</u>				
39900	Sonoma County Junior College 2002	0.0110%	0.0110%	8/1/2029
39901	Sonoma County Junior College 2014	0.0195%	0.0185% (c)	8/1/2041

2. Under Board of Directors Jurisdiction:

WATER AGENCY AND SANITATION ZONES:

06700	SCWA - Warm Springs Dam/Russian River Project	0.0070%	0.0070%	
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3. Multicounty School District Bonds Approved by the Board of Supervisors of the Governing County:

COUNTY OF MARIN:

40413	Shoreline Unified 2000, Series 2020 Ref	0.0087%	- (e)	
40410	Shoreline Unified 2009, Series 2017 Ref	0.0125%	- (e)	
40411	Shoreline Unified 2018, Series A	0.0078%	- (e)	
40412	Shoreline Unified 2018, Series B	0.0157%	- (e)	

COUNTY OF NAPA:

41400	Napa Valley Community College 2022	0.0169%	- (e)	
41510	Calistoga Joint Unified 2010	0.0416%	- (e)	
41511	Calistoga Joint Unified 2022	0.0345%	- (e)	

Footnotes:

- (a) New or increased tax rate needed to cover requirements of new bond issue.
- (b) Increase in tax rate needed to cover increases in principal and interest payments.
- (c) Decrease in tax rate needed to cover principal and interest payments.
- (d) Rate no longer required due to bond payoff or refunding
- (e) Tax rate used will be equivalent to the one approved by the Board of Supervisors of the governing county.