

BOARD OF SUPERVISORS, COUNTY OF HUMBOLDT, STATE OF CALIFORNIA
Certified copy of portion of proceedings, Meeting of September 25, 2018

RESOLUTION NO. 18-96

FIXING THE TAX RATES FOR THE FISCAL YEAR 2018-2019

WHEREAS, the Board of Supervisors of the County of Humboldt is required by California Government Code, Title 3, Division 3, Chapter 1, Article 5 to fix the tax rates for the County of Humboldt, school districts, special districts and other entities or funds as provided by Article XIII A of the California Constitution and Sections 93 and 100 of the California Revenue and Taxation Code;

NOW, THEREFORE, BE IT RESOLVED that the Board of Supervisors of the County of Humboldt fixes the tax rates for fiscal year 2018-2019 which it is required by law to fix at the rates specified herein.

BASIC AD VALOREM TAX RATE

The County shall levy an ad valorem property tax on taxable assessed value of property within the County of Humboldt at a tax rate of \$1.00 per \$100.00 of assessed value (as the terms "tax rate" and "assessed value" are defined in Section 135 of the Revenue and Taxation Code). The revenue from such tax shall be distributed in accordance with the provisions of Revenue and Taxation Code, Division 1, Part 0.5, Chapter 6 and other applicable laws.

ADDITIONAL TAX RATES FOR GENERAL OBLIGATION BONDS
OR OTHER INDEBTEDNESS

The following tax rates are in addition to the \$1.00 per \$100.00 of assessed value tax rate levy set for the above for the purpose of making annual payments for interest and principal on general obligation bonds or other indebtedness of the local agencies and school districts in the County of Humboldt:

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Name of Entity	Type of Levy	Tax Rate On Each \$100 Assessed Valuation	Charged to Tax Collector
<u>School Districts:</u>			
Arcata Elementary	2006 Bonds	\$0.069	\$ 715,557
Eureka Unified	2002 Bonds	\$0.019	\$ 523,710
Eureka Unified Improvement	2002 Bonds	\$0.031	\$1,272,637
Eureka Unified	2015 Bonds	\$0.016	\$ 656,845
Ferndale Unified	1999 Bonds	\$0.005	\$ 18,783
Fieldbrook Elementary	2001 Bonds	\$0.032	\$ 34,593
Fortuna Unified Elementary	2006, 2010 & 2012	\$0.042	\$ 489,006
Fortuna Union HS	2000 & 2015 Bonds	\$0.016	\$ 320,353
Freshwater Elementary	2001 Bonds	\$0.031	\$ 77,964
Pacific Union	1999 Bonds	\$0.021	\$ 114,687
Peninsula Elementary	2002 Bonds	\$0.015	\$ 8,046
Shasta Jr. College	2002 Bonds	\$0.010	\$ 4,003
South Bay Elementary	1999 Bonds	\$0.001	\$ 5,433
Loleta Union Elementary	2004 Bonds	\$0.016	\$ 22,477
McKinleyville Union	2008 Bonds	\$0.040	\$ 598,345
College of the Redwoods	2005 Bonds	\$0.008	\$1,017,990

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Name of Entity	Type of Levy	Tax Rate On Each \$100 Assessed Valuation	Charged to Tax Collector
<u>School Districts (Continued):</u>			
Hydesville Elementary	2014 Bonds	\$0.029	\$ 44,613
Klamath-Trinity JUSD	2009 & 2016 Bonds	\$0.168	\$ 564,829
Southern Humboldt USD	2010 Bonds	\$0.083	\$1,120,194
Blue Lake Elementary	2010 Bonds	\$0.031	\$ 74,758
Northern Humboldt UHSD	2010 Bonds	\$0.023	\$1,011,511
Trinidad Elementary	2012 Bonds	\$0.026	\$ 83,424
Southern Trinity Unified	2012 Bonds	\$0.033	\$ 13,618
Mattole Unified	2016 Bonds	\$0.044	\$ 69,363
Jacoby Creek Elementary	2016 Bonds	\$0.028	\$ 99,945
Rio Dell Elementary	2018 Bonds	\$0.030	\$ 55,756
Fortuna Elementary	2018 Bonds	\$0.030	\$ 349,290
Freshwater Elementary	2018 Bonds	\$0.030	\$ 75,449
Pacific Union	2018 Bonds	\$0.030	\$ 168,892
Arcata Elementary	Parcel Tax	\$59 per parcel	\$ 243,493
County Tax Rate for Unitary and Operating Nonunitary Property	Unitary/Operating	\$ 0.519	\$ 2,914,933

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CHARGES PER UNIT OF BENEFIT

The following charges per unit of benefit are levied to provide specific services by special districts in the County of Humboldt.

Name of Entity	Type of Levy	Charges Per Unit of Benefit	Charged to Tax Collector
<u>Fire Protection Districts:</u>			
County Service Area No. 4	Fire Protection	\$40.18	\$182,613
<u>Lighting Districts:</u>			
Garberville	Street Lighting	\$ 1.00	\$ 1,515
Hydesville	Street Lighting	\$ 1.00	\$ 485
Loleta	Street Lighting	\$ 1.00	\$ 957
Pacific Manor	Street Lighting	\$ 1.00	\$ 398
Weott	Street Lighting	\$ 1.00	\$ 615
<u>Road Maintenance Districts:</u>			
PRD 1000-001	Road Maintenance	\$207.01	\$ 7,212
PRD 1000-002	Road Maintenance	\$ 1.31	\$ 20,761
PRD 1000-003	Road Maintenance	\$ 1.30	\$ 7,578
PRD 1000-004	Road Maintenance	\$ 1.30	\$ 6,780
PRD 1000-005	Road Maintenance	\$ 1.22	\$ 3,504
PRD 1000-006	Road Maintenance	\$ 1.16	\$ 3,085
PRD 1000-007	Road Maintenance	\$ 1.14	\$ 3,214

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Name of Entity	Type of Levy	Charges Per Unit of Benefit	Charged to Tax Collector
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Road Maintenance Districts (Continued):

PRD 1000-007 No. 1	Road Maintenance	\$ 1.12	\$ 3,953
PRD 1000-007 No. 2	Road Maintenance	\$ 1.07	\$ 7,153
PRD 1000-007 No. 3	Road Maintenance	\$ 1.04	\$ 5,948
PRD 1000-008	Road Maintenance	\$ 1.04	\$ 2,653

Dated: September 25, 2018



Rex Bohn, Vice Chair
Humboldt County Board of Supervisors

Adopted on motion by Supervisor Bass, seconded by Supervisor Fennell, and the following vote:

AYES: Supervisors Bohn, Fennell, Bass
NAYS: Supervisors --
ABSENT: Supervisors Sundberg, Wilson
ABSTAIN: Supervisors --

STATE OF CALIFORNIA)
County of Humboldt)

I, KATHY HAYES, Clerk of the Board of Supervisors, County of Humboldt, State of California, do hereby certify the foregoing to be an original made in the above-entitled matter by said Board of Supervisors at a meeting held in Eureka, California.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the Seal of said Board of Supervisors.



By Ryan Sharp
Deputy Clerk of the Board of Supervisors of the
County of Humboldt, State of California