



AGENDA ITEM NO.  
**D-2**

# COUNTY OF HUMBOLDT

For the meeting of: October 4, 2016

Date: September 21, 2016  
To: Humboldt County Board of Supervisors  
From: Auditor-Controller *MMW*  
Subject: Resolution Fixing the Tax Rates for Fiscal Year 2016-2017

RECOMMENDATION(S):

That the Board of Supervisors adopt the accompanying resolution fixing tax rates for the County of Humboldt, school districts and special districts within Humboldt County for fiscal year 2016-2017 pursuant to California Government Code, Title 3, Division 3, Chapter 1, Article 5.

SOURCE OF FUNDING:

Property taxes are paid by owners of property within the boundaries of Humboldt County.

DISCUSSION:

California Government Code Section 29100 requires the Board of Supervisors to annually fix the tax rates for the County of Humboldt, school districts, and special districts in accordance with Article XIII A of the California Constitution and Sections 93 and 100 of the California Revenue and Taxation Code. The accompanying resolution sets out the \$1.00 per \$100.00 of assessed value that is distributed among agencies for operating expenses and the overriding tax rates required for debt retirement. It also sets out special district benefit assessments levied for operating expenses.

Prepared by: Joseph Mellett, Auditor-Controller      CAO Approval: *E. Schmitt*

REVIEW: Auditor \_\_\_\_\_ County Counsel *Sm* Personnel \_\_\_\_\_ Risk Manager \_\_\_\_\_ Other \_\_\_\_\_

TYPE OF ITEM:  
 Consent  
 Departmental  
 Public Hearing  
 Other \_\_\_\_\_

BOARD OF SUPERVISORS, COUNTY OF HUMBOLDT  
Upon motion of Supervisor *Sundberg*  
Seconded by Supervisor *Bass*  
And unanimously carried by those members present,  
The Board hereby adopts the recommended action  
contained in this report.

PREVIOUS ACTION/REFERRAL:  
Board Order No. \_\_\_\_\_  
Meeting of: \_\_\_\_\_

Dated: *Oct. 4, 2016*  
KATHY HAYES, Clerk of the Board  
By: *Joe Mellett*

FINANCIAL IMPACT:

Fixing the tax rates allows for the levy and collection of property taxes in the amounts enumerated in the attached resolution to provide property tax revenue for operating expenses and debt retirement.

OTHER AGENCY INVOLVEMENT:

Each agency with voter approved debt obligations provides the Auditor-Controller with their debt service requirements and the Humboldt County Auditor-Controller calculates the necessary rate to service that debt.

ALTERNATIVES TO STAFF RECOMMENDATIONS:

The Board could choose to have staff reconsider certain specific rates presented in the attached resolution; however, passage of some version of this tax rate resolution is required for the lawful levy of property taxes.

ATTACHMENTS:

Resolution fixing the tax rates for Fiscal Year 2016-2017.

**BOARD OF SUPERVISORS, COUNTY OF HUMBOLDT, STATE OF CALIFORNIA**  
Certified copy of portion of proceedings, Meeting of October 4, 2016

RESOLUTION NO. 16-111

**RESOLUTION FIXING THE TAX RATES FOR THE FISCAL YEAR 2016-2017**

**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 2016-2017 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:

**BOARD OF SUPERVISORS, COUNTY OF HUMBOLDT, STATE OF CALIFORNIA**  
 Certified copy of portion of proceedings, Meeting of October 4, 2016

RESOLUTION NO. 16-111

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	\$0.063	\$ 577,465.00
Eureka Unified	2002 Bonds	\$0.019	\$ 476,695.00
Eureka Unified Improvement	2002 Bonds	\$0.032	\$1,199,291.00
Eureka Unified	2015 Bonds	\$0.053	\$1,986,327.00
Ferndale Unified	1999 Bonds	\$0.009	\$ 30,525.00
Fieldbrook Elementary	2001 Bonds	\$0.035	\$ 34,054.00
Fortuna Unified Elementary	2006 Bonds	\$0.033	\$ 343,293.00
Fortuna Union HS	2000 & 2015 Bonds	\$0.017	\$ 302,062.00
Freshwater Elementary	2001 Bonds	\$0.032	\$ 74,423.00
Pacific Union	1999 Bonds	\$0.026	\$ 128,687.00
Peninsula Elementary	2002 Bonds	\$0.029	\$ 12,308.00
Shasta Jr. College	2002 Bonds	\$0.006	\$ 1,912.00
South Bay Elementary 20,024.00	1999 Bonds	\$0.004	\$
Loleta Elementary	2004 Bonds	\$0.021	\$ 26,913.00
McKinleyville Union	2008 Bonds	\$0.032	\$ 424,108.00
College of the Redwoods	2005 Bonds	\$0.008	\$ 909,796.00

**BOARD OF SUPERVISORS, COUNTY OF HUMBOLDT, STATE OF CALIFORNIA**  
 Certified copy of portion of proceedings, Meeting of October 4, 2016

RESOLUTION NO. 16-111

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	\$0.030	\$ 42,301.00
Klamath-Trinity JUSD	2009 Bonds	\$0.032	\$ 94,960.00
Southern Humboldt USD	2010 Bonds	\$0.098	\$1,139,267.00
Blue Lake Elementary	2010 Bonds	\$0.040	\$ 87,947.00
Northern Humboldt UHSD	2010 Bonds	\$0.024	\$ 940,131.00
Trinidad Elementary	2012 Bonds	\$0.028	\$ 79,546.00
Southern Trinity Unified	2012 Bonds	\$0.055	\$ 99,264.00
Arcata Elementary	Parcel Tax	\$49 per parcel	\$ 202,223.00
<u>Special Districts:</u>			
Manila CSD	Davis-Grunsky Loan	\$ 0.022	\$ 10,045.00
County Tax Rate for Unitary and Operating Nonunitary Property	Unitary/Operating	\$ 0.507	\$ 2,401,414.00

**BOARD OF SUPERVISORS, COUNTY OF HUMBOLDT, STATE OF CALIFORNIA**  
Certified copy of portion of proceedings, Meeting of October 4, 2016

RESOLUTION NO. 16-111

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	\$37.87	\$171,854.00
<u>Lighting Districts:</u>			
Garberville	Street Lighting	\$ 1.00	\$ 1,524.00
Hydesville	Street Lighting	\$ 1.00	\$ 489.00
Loleta	Street Lighting	\$ 1.00	\$ 961.00
Pacific Manor	Street Lighting	\$ 1.00	\$ 398.00
Weott	Street Lighting	\$ 1.00	\$ 616.00
<u>Road Maintenance Districts:</u>			
PRD 1000-001	Road Maintenance	\$197.04	\$ 6,897.00
PRD 1000-002	Road Maintenance	\$ 1.25	\$ 19,799.00
PRD 1000-003	Road Maintenance	\$ 1.21	\$ 7,102.00
PRD 1000-004	Road Maintenance	\$ 1.21	\$ 6,353.00
PRD 1000-005	Road Maintenance	\$ 1.14	\$ 3,283.00
PRD 1000-006	Road Maintenance	\$ 1.09	\$ 2,891.00
PRD 1000-007	Road Maintenance	\$ 1.04	\$ 15,724.00

**BOARD OF SUPERVISORS, COUNTY OF HUMBOLDT, STATE OF CALIFORNIA**

Certified copy of portion of proceedings, Meeting of October 4, 2016

RESOLUTION NO. 16-111

Dated: October 4, 2016



MARK LOVELACE, Chair  
Humboldt County Board of Supervisors

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

AYES:	Supervisors	Sundberg, Fennell, Lovelace, Bohn, Bass
NAYS:	Supervisors	--
ABSENT:	Supervisors	--
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 ANA HARTWELL  
Deputy Clerk of the Board of Supervisors of  
the County of Humboldt, State of California