

COUNTY OF HUMBOLDT

AGENDA ITEM NO.

C-3

For the meeting of: October 7, 2014

Date: September 9, 2014
To: Humboldt County Board of Supervisors
From: Auditor-Controller MSM
Subject: Resolution Fixing the Tax Rates for Fiscal Year 2014-2015

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 the County for fiscal year 2014-2015 pursuant to California Government Code, Title 3, Division 3, Chapter 1, Article 5.

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.

DISCUSSION:

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 override 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 [Signature]

REVIEW: Auditor County Counsel Sm Personnel Risk Manager Other

TYPE OF ITEM: [X] Consent [] Departmental [] Public Hearing [] Other

BOARD OF SUPERVISORS, COUNTY OF HUMBOLDT
Upon motion of Supervisor Bass
Seconded by Supervisor Lovelace
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. 7, 2014
KATHY HAYES, Clerk of the Board
By: [Signature]

SOURCE OF FUNDING:

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

OTHER AGENCY INVOLVEMENT:

Each agency with voted debt obligations provides the Auditor-Controller with their debt service requirements and the 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 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 2014-2015.

BOARD OF SUPERVISORS, COUNTY OF HUMBOLDT, STATE OF CALIFORNIA
Certified copy of portion of proceedings, Meeting on October 7, 2014

RESOLUTION NO. 14-71

RESOLUTION FIXING THE TAX RATES FOR THE FISCAL YEAR 2014-2015

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 2014-2015 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.

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	\$0.059	\$ 507,630.00
Eureka Unified	2002 Bonds	\$0.021	\$ 500,401.00
Eureka Unified Improvement	2002 Bonds	\$0.033	\$1,174,131.00
Ferndale Unified	1999 Bonds	\$0.014	\$ 44,515.00
Fieldbrook Elementary	2001 Bonds	\$0.038	\$ 35,234.00
Fortuna Unified Elementary	2006 Bonds	\$0.031	\$ 312,392.00
Fortuna Union HS	2000 Bonds	\$0.008	\$ 134,166.00
Freshwater Elementary	2001 Bonds	\$0.037	\$ 81,969.00
Pacific Union	1999 Bonds	\$0.029	\$ 135,193.00
Peninsula Elementary	2002 Bonds	\$0.031	\$ 13,194.00
Shasta Jr. College	2002 Bonds	\$0.011	\$ 3,004.00

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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>			
South Bay Elementary	1999 Bonds	\$0.004	\$ 19,027.00
Loleta Elementary	2004 Bonds	\$0.024	\$ 28,842.00
McKinleyville Union	2008 Bonds	\$0.032	\$ 401,752.00
College of the Redwoods	2005 Bonds	\$0.013	\$1,394,735.00
Hydesville Elementary	2014 Bonds	\$0.030	\$ 40,398.00
Klamath-Trinity JUSD	2009 Bonds	\$0.052	\$ 145,104.00
Southern Humboldt USD	2010 Bonds	\$0.056	\$ 589,925.00
Blue Lake Elementary	2010 Bonds	\$0.030	\$ 77,350.00
Northern Humboldt UHSD	2010 Bonds	\$0.017	\$ 631,298.00
Trinidad Elementary	2012 Bonds	\$0.029	\$ 77,432.00
Southern Trinity Unified	2012 Bonds	\$0.057	\$ 16,003.00

The citizens of Arcata Elementary School District voted in 2012 to impose a \$49 per year parcel tax that was intended to take effect in the 2013-14 fiscal year but was not implemented timely. That year's tax will be levied in the 2014-15 fiscal year along with the 2014-15 installment of parcel tax. This tax has a sunset date of fiscal year 2017-18.

Arcata Elementary 2013-14 Parcel Tax	\$49 per parcel	\$ 201,145.00
Arcata Elementary 2014-15 Parcel Tax	\$49 per parcel	\$ 201,145.00

Special Districts:

Alderpoint County Water	Davis-Grunsky Loan	\$ 0.089	\$ 4,872.00
Manila CSD	Davis-Grunsky Loan	\$ 0.020	\$ 8,669.00
County Tax Rate for Unitary and Operating Nonunitary Property	Unitary/Operating	\$ 0.364	\$1,475,726.00

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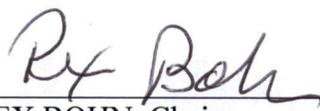
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CHARGES PER UNIT OF BENEFIT

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	\$36.62	\$163,179.00
<u>Lighting Districts:</u>			
Garberville	Street Lighting	\$ 1.00	\$ 1,548.00
Hydesville	Street Lighting	\$ 1.00	\$ 532.00
Loleta	Street Lighting	\$ 1.00	\$ 961.00
Pacific Manor	Street Lighting	\$ 1.00	\$ 398.00
Weott	Street Lighting	\$ 1.00	\$ 634.00
<u>Road Maintenance Districts:</u>			
PRD 1000-001	Road Maintenance	\$190.71	\$ 6,675.00
PRD 1000-002	Road Maintenance	\$ 1.21	\$ 19,161.00
PRD 1000-003	Road Maintenance	\$ 1.14	\$ 6,873.00
PRD 1000-004	Road Maintenance	\$ 1.14	\$ 6,149.00
PRD 1000-005	Road Maintenance	\$ 1.10	\$ 3,178.00
PRD 1000-006	Road Maintenance	\$ 1.05	\$ 2,798.00
PRD 1000-007	Road Maintenance	\$ 1.03	\$ 7,809.00

Dated: October 7, 2014



 REX BOHN, Chair
 Humboldt County Board of Supervisors

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

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

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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 a full, true, and correct copy of the original made in the above-entitled matter by said Board of Supervisors at a meeting held in Eureka, California as the same now appears of record in my Office.

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