

**BOARD OF SUPERVISORS, COUNTY OF HUMBOLDT, STATE OF CALIFORNIA**  
**Certified Copy of Portion of Proceedings for the Meeting of September 23, 2025**

**RESOLUTION NO. \_\_\_\_\_**

**RESOLUTION OF THE HUMBOLDT COUNTY BOARD OF SUPERVISORS  
ADOPTING AND SETTING THE TAX RATES FOR THE FISCAL YEAR 2025-2026  
SECURED TAX ROLL**

**WHEREAS**, the Board of Supervisors of the County of Humboldt is required by California Government Code Section 29100 to adopt the rates of taxes on the secured roll prior to October 3rd, not to exceed the one-percent (100%) limitation specified in Article XIII A of the California Constitution and Sections 93 and 100 of the California Revenue and Taxation Code; and

**WHEREAS**, for voter-approved indebtedness, the Board of Supervisors shall adopt the rates on the secured roll by determining the percentage of full value of property on the secured roll legally subject to support the annual debt requirement; and

**WHEREAS**, amounts needed for annual voter-approved debt payments, and the respective tax rates required to raise such amounts, have been determined by the County Auditor-Controller.

**NOW, THEREFORE, BE IT RESOLVED** that the Humboldt County Board of Supervisors sets the tax rates for the 2025-2026 Secured Roll 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 Humboldt County at a tax rate of One Dollar (\$1.00) per One Hundred Dollars (\$100.00) of assessed value (as the terms “tax rate” and “assessed value” are defined in Section 135 of the California Revenue and Taxation Code). The revenue from such tax shall be distributed in accordance with the provisions of Chapter 6 of Part .05 of Division 1 of the California 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 One Dollar (\$1.00) per One Hundred Dollars (\$100.00) of assessed value tax rate levy set forth above and are for the purpose of making annual payments for interest and principal on voter approved general obligation bonds or other indebtedness of the school districts and local agencies in the Humboldt County.

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Name of Entity	Fund	Type of Levey	Tax Rate per \$100		Charged to Tax Collector
			Assessed	Valuation	
County Tax Rate for Unitary and Operating Nonunitary Property		Unitary/Operating	\$	0.877	\$ 8,756,601
<u>School Districts:</u>					
Arcata Elementary	9219	1999, 2012, & 2016	\$	0.011	\$ 153,844
Arcata Elementary	9249	2024 Bonds	\$	0.027	\$ 377,618
Blue Lake Elementary	9231	2010 & 2020 Bonds	\$	0.013	\$ 46,779
Bridgeville	9245	2020 Bonds	\$	0.023	\$ 37,273
College of the Redwoods	9251	2024 Bonds	\$	0.027	\$ 4,469,005
College of the Redwoods	9217	2005 & 2007 Bonds	\$	0.001	\$ 165,519
Cutten Elementary	9244	2018 Bonds	\$	0.023	\$ 134,673
Cutten Elementary	9252	2024 Bonds	\$	0.033	\$ 193,227
Eureka Unif. Improv.	9213	2002 Bonds	\$	0.017	\$ 924,452
Eureka Unified	9210	2002 Bonds	\$	0.013	\$ 478,707
Eureka Unified	9237	2014 & 2020 Bonds	\$	0.026	\$ 1,413,868
Fieldbrook Elem	9205	2001 Bonds	\$	0.020	\$ 25,623
Fortuna Elementary	9233	2006 & 2010 Bonds	\$	0.031	\$ 502,551
Fortuna Elementary	9241	2018 Bonds	\$	0.013	\$ 210,747
Fortuna High	9204	2000 & 2012 Bonds	\$	0.005	\$ 136,538
Freshwater Elementary	9243	2018 Bonds	\$	0.032	\$ 104,140
Hydesville Elementary	9236	2014 Bonds	\$	0.024	\$ 48,695
Jacoby Creek Elementary	9239	2016 Bonds	\$	0.022	\$ 99,976
Klamath-Trinity JUSD	9228	2009 & 2016 Bonds	\$	0.013	\$ 51,929
Loleta Union Elementary	9221	2004 Bonds	\$	0.016	\$ 28,349
Mattole Unified	9238	2016 Bonds	\$	0.042	\$ 79,002
McKinleyville Union SD	9253	2024 Bonds	\$	0.031	\$ 624,938
McKinleyville Union SD	9227	2008 Bonds	\$	0.037	\$ 745,893
Northern Humboldt UHSD	9232	2010 Bonds	\$	0.001	\$ 57,424
Northern Humboldt UHSD	9248	2018 Bonds	\$	0.003	\$ 172,271
Pacific Union	9240	2018 Bonds	\$	0.019	\$ 128,758
Peninsula Elementary	9216	2002 Bonds	\$	0.001	\$ 728

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Name of Entity	Fund	Type of Levey	Tax Rate per \$100 Assessed Valuation		Charged to Tax Collector
<u>School Districts (continued):</u>					
Rio Dell Elementary	9242	2018 Bonds	\$	0.021	\$ 53,298
Shasta Jr. College	9220	2002 Bonds	\$	0.001	\$ 633
Shasta Jr. College	9250	2016 Bonds	\$	0.013	\$ 5,651
South Bay Elementary	9201	1999, 2015, & 2016	\$	0.001	\$ 7,191
South Bay Union SD	9246	2020 Bonds	\$	0.001	\$ 7,191
Southern Humboldt USD	9229	2010 & 2014 Bonds	\$	0.074	\$ 1,147,231
Southern Trinity Unified	9235	2012 Bonds	\$	0.043	\$ 19,439
Trinidad Elementary	9234	2012 Bonds	\$	0.027	\$ 116,328

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

**Certified copy of portion of proceedings, Meeting of September 23, 2025**

Dated:

\_\_\_\_\_  
Michelle Bushnell, Chair  
Humboldt County Board of Supervisors

Adopted on motion by Supervisor  
and the following vote:

, seconded by Supervisor

AYES: Supervisors  
NOES: Supervisors  
ABSENT: Supervisors  
ABSTAIN: Supervisors

STATE OF CALIFORNIA    )  
  ) ss.  
County of Humboldt        )

I, TRACY DAMICO, 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

\_\_\_\_\_  
TRACY DAMICO  
Clerk of the Board of Supervisors of the  
County of Humboldt, State of California