



COUNTY OF HUMBOLDT

For the meeting of: 9/27/2022

File #: 22-1273

To: Board of Supervisors

From: Auditor-Controller

Agenda Section: Consent

SUBJECT:

Resolution Setting Tax Rates for Fiscal Year 2022-23

RECOMMENDATION(S):

That the Board of Supervisors:

1. Adopt the attached resolution setting tax rates for the County of Humboldt, school districts, and special districts within Humboldt County for fiscal year 2022-23.

SOURCE OF FUNDING:

All County, school, and special district funds that receive property taxes.

DISCUSSION:

California Government Code Section 29100 requires the Board of Supervisors adopt by resolution on or before October 3 of each year, the rates of taxes on the secured roll for the County of Humboldt, school districts, and special districts. 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.

FINANCIAL IMPACT:

Adopting the tax rates allows for levy and collection of property taxes in the amounts listed in the accompanying resolution. This provides property tax revenues for operating expenses and debt retirement for County agencies, schools, cities and special districts.

STRATEGIC FRAMEWORK:

This action supports your Board's Strategic Framework by facilitating the establishment of local revenue sources to address local needs .

OTHER AGENCY INVOLVEMENT:

Each agency with voter approved 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 attached resolution; however, this is not recommended because rates are based on actual debt payments and passage of some version of this tax rate resolution is required for the lawful levy of property taxes.

ATTACHMENTS:

Resolution setting the tax rates for Fiscal Year 2022-23.

PREVIOUS ACTION/REFERRAL:

Board Order No.: N/A

Meeting of: N/A

File No.: N/A