

BOARD OF SUPERVISORS, COUNTY OF HUMBOLDT, STATE OF CALIFORNIA
Certified Copy of Portion of Proceedings for the Meeting of September 21, 2021

RESOLUTION NO. 21-93

RESOLUTION OF THE HUMBOLDT COUNTY BOARD OF SUPERVISORS SETTING THE TAX RATES FOR THE FISCAL YEAR 2021-2022

WHEREAS, the Board of Supervisors of the County of Humboldt is required by California Government Code Sections 29100, *et seq.* to set the secured 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 Humboldt County Board of Supervisors hereby sets the tax rates for fiscal year 2021-2022 which it is required by law to set 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 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 \$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
County Tax Rate for Unitary and Operating Nonunitary Property	Unitary/Operating	\$0.739	\$ 5,137,462.93
<u>School Districts:</u>			
Arcata Elementary	2006 Bonds	\$0.057	\$ 662,983
Eureka Unified Elem	2002 & 2005 Bonds	\$0.016	\$ 495,011
Eureka Unif. Improv.	2002 & 2005 Bonds	\$0.023	\$1,060,639
Eureka Unified	2015 Bonds	\$0.025	\$1,152,869
Ferndale Unified	1999 Bonds	\$0.001	\$ 4,148
Fieldbrook Elementary	2001 Bonds	\$0.024	\$ 27,728

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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>			
Fortuna Unified Elementary	2006, 2010 & 2012	\$0.037	\$ 498,537
Fortuna Union HS	2000 & 2015 Bonds	\$0.013	\$ 301,016
Freshwater Elementary	2001 Bonds	\$0.022	\$ 62,680
Pacific Union	1999 Bonds	\$0.013	\$ 80,899
Peninsula Elementary	2002 Bonds	\$0.002	\$ 992
Shasta Jr. College	2002 Bonds	\$0.0018	\$ 794
Shasta Jr. College	2016 Bonds	\$0.0141	\$ 6,216
South Bay Elementary	1999 Bonds	\$0.001	\$ 6,140
Loleta Union Elementary	2004 Bonds	\$0.017	\$ 26,818
McKinleyville Union	2008 Bonds	\$0.038	\$ 642,905
College of the Redwoods	2005 & 2007 Bonds	\$0.003	\$ 428,145
Hydesville Elementary	2014 Bonds	\$0.026	\$ 46,259
Klamath-Trinity JUSD	2009 & 2016 Bonds	\$0.083	\$ 310,194
Southern Humboldt USD	2010 Bonds	\$0.075	\$1,098,289
Blue Lake Elementary	2010 Bonds	\$0.010	\$ 26,309
Northern Humboldt UHSD	2010 Bonds	\$0.011	\$ 540,343
Trinidad Elementary	2012 Bonds	\$0.026	\$ 95,704
Southern Trinity Unified	2012 Bonds	\$0.054	\$ 23,808

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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>			
Mattole Unified	2016 Bonds	\$0.047	\$ 82,914
Jacoby Creek Elementary	2016 Bonds	\$0.025	\$ 99,246
Rio Dell Elementary	2018 Bonds	\$0.022	\$ 46,714
Fortuna Elementary	2018 Bonds	\$0.025	\$ 336,849
Freshwater Elementary	2018 Bonds	\$0.024	\$ 67,660
Pacific Union	2018 Bonds	\$0.057	\$ 354,713
Cutten Elementary	2018 Bonds	\$0.024	\$ 119,531
Bridgeville	2020 Bonds	\$0.019	\$ 31,219
South Bay Union	2020 Bonds	\$0.021	\$ 128,931
Blue Lake Elementary	2020 Bonds	\$0.020	\$ 52,618
Northern Humboldt UHSD	2020 Bonds	\$0.011	\$ 540,343
Arcata Elementary	Parcel Tax	\$59 per parcel	\$ 244,142

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	\$ 43.58	\$ 199,901.46

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Name of Entity	Type of Levy	Charges Per Unit of Benefit	Charged to Tax Collector
<u>Lighting Districts:</u>			
Garberville	Street Lighting	\$ 1.00	\$ 1,544
Hydesville	Street Lighting	\$ 1.00	\$ 501
Loleta	Street Lighting	\$ 1.00	\$ 958
Pacific Manor	Street Lighting	\$ 1.00	\$ 398
Weott	Street Lighting	\$ 1.00	\$ 705
<u>Road Maintenance Districts:</u>			
PRD 1000-001	Road Maintenance	\$ 219.67	\$ 7,689
PRD 1000-002	Road Maintenance	\$ 1.39	\$ 21,280
PRD 1000-003	Road Maintenance	\$ 1.41	\$ 8,552
PRD 1000-004	Road Maintenance	\$ 1.41	\$ 7,356
PRD 1000-005	Road Maintenance	\$ 1.32	\$ 3,802
PRD 1000-006	Road Maintenance	\$ 1.26	\$ 3,347
PRD 1000-007	Road Maintenance	\$ 1.24	\$ 20,034
PRD 1000-007 No. 1	Road Maintenance	\$ 1.22	\$ 969
PRD 1000-007 No. 2	Road Maintenance	\$ 1.16	\$ 7,462
PRD 1000-007 No. 3	Road Maintenance	\$ 1.12	\$ 4,323
PRD 1000-008	Road Maintenance	\$ 1.09	\$ 932

