



# COUNTY OF HUMBOLDT

For the meeting of: 9/29/2020

---

File #: 20-1265

---

**To:** Board of Supervisors

**From:** Auditor/Controller

**Agenda Section:** Consent

**SUBJECT:**

Resolution Setting the Tax Rates for Fiscal Year 2020-2021

**RECOMMENDATION(S):**

That the Board of Supervisors:

1. Adopt the attached resolution setting tax rates for the County of Humboldt and school districts and special districts within Humboldt County for fiscal year 2020-2021 pursuant to California Government Code Sections 29100, *et seq.*

**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 to adopt by resolution the rates of taxes that will be placed on the secured roll for the County of Humboldt and school districts and special districts within Humboldt County in accordance with Article XIII A of the California Constitution and Sections 93 and 100 of the California Revenue and Taxation Code. The attached resolution sets out the One Dollar (\$1.00) per One Hundred Dollars (\$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.

**FINANCIAL IMPACT:**

Adoption of the attached resolution will allow for the levy and collection of property taxes in the amounts set forth therein. This provides property tax revenues for operating expenses and debt retirement.

**STRATEGIC FRAMEWORK:**

The recommended action supports the Board of Supervisors' 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 alternative is not recommended because the tax rates set forth in the attached resolution are based on actual debt payments and passage of some version of the attached resolution is required for the lawful levy of property taxes.

ATTACHMENTS:

1. Resolution Setting the Tax Rates for Fiscal Year 2020-2021

PREVIOUS ACTION/REFERRAL:

Board Order No.: N/A

Meeting of: N/A

File No.: N/A