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

Certified copy of portion of proceedings, Meeting of October 1, 2019

**RESOLUTION NO. 19-93** 

### RESOLUTION OF THE HUMBOLDT COUNTY BOARD OF SUPERVISORS SETTING THE TAX RATES FOR FISCAL YEAR 2019-2020

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 and school districts, special districts and other entities within Humboldt County 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 sets the tax rates for fiscal year 2019-2020 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 California 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 AssessedValuation	Charged to Tax Collector
County Tax Rate for Unitary and Operating Nonunitary Property	Unitary/Operating	\$ 0.574	\$3,067,716
School Districts:			
Arcata Elementary	2006 Bonds	\$0.068	\$ 712,507
Eureka Unified Elem	2002 & 2005 Bonds	\$0.018	\$ 504,391
Eureka Unif. Improv.	2002 & 2005 Bonds	\$0.028	\$1,167,390
Eureka Unified	2015 Bonds	\$0.015	\$ 625,387
Ferndale Unified	1999 Bonds	\$0.003	\$ 11,433

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Name of Entity	Type of Levy	Tax Rate on Each \$100 AssessedValuation	Charged to Tax Collector
School Districts (Continued)	:	,	
Fieldbrook Elementary	2001 Bonds	\$0.030	\$ 32,590
Fortuna Unified Elementary	2006, 2010 & 2012	\$0.042	\$ 507,934
Fortuna Union HS	2000 & 2015 Bonds	\$0.017	\$ 352,473
Freshwater Elementary	2001 Bonds	\$0.025	\$ 65,130
Pacific Union	1999 Bonds	\$0.016	\$ 90,853
Peninsula Elementary	2002 Bonds	\$0.014	\$ 7,046
Shasta Jr. College	2002 Bonds	\$0.0037	\$ 6,825
Shasta Jr. College	2016 Bonds	\$0.020	\$ 15,107
South Bay Elementary	1999 Bonds	\$0.001	\$ 5,527
Loleta Union Elementary	2004 Bonds	\$0.019	\$ 27,177
McKinleyville Union	2008 Bonds	\$0.057	\$ 875,357
College of the Redwoods	2005 & 2007 Bonds	\$0.008	\$1,036,816
Hydesville Elementary	2014 Bonds	\$0.026	\$ 40,712
Klamath-Trinity JUSD	2009 & 2016 Bonds	\$0.125	\$ 432,074
Southern Humboldt USD	2010 Bonds	\$0.081	\$1,096,558
Blue Lake Elementary	2010 Bonds	\$0.029	\$ 70,898
Northern Humboldt UHSD	2010 Bonds	\$0.029	\$1,294,198
Trinidad Elementary	2012 Bonds	\$0.026	\$ 84,680
Southern Trinity Unified	2012 Bonds	\$0.040	\$ 16,091
Mattole Unified	2016 Bonds	\$0.049	\$ 78,992
Jacoby Creek Elementary	2016 Bonds	\$0.028	\$ 100,764

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Name of Entity	Type of Levy	Tax Rate on Each \$100 AssessedValuation	Charged to Tax Collector
School Districts (Continue	<u>ed)</u> :		
Rio Dell Elementary	2018 Bonds	\$0.026	\$ 49,731
Fortuna Elementary	2018 Bonds	\$0.022	\$ 266,061
Freshwater Elementary	2018 Bonds	\$0.027	\$ 70,341
Pacific Union	2018 Bonds	\$0.053	\$ 300,950
Cutten Elementary ·	<sup>+</sup> 2018 Bonds	\$0.030	\$ 136,005
Arcata Elementary	Parcel Tax	\$59 per parcel	\$ 244,260

### **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	
Fire Protection Districts:			-	
County Service Area No. 4	Fire Protection	\$ 41.51	\$185,840	
Lighting Districts:	·	•		
Garberville	Street Lighting	\$ 1.00	\$ 1,544	
Hydesville	Street Lighting	\$ 1.00	\$ 493	
Loleta	Street Lighting	\$ 1.00	\$ 953	
Pacific Manor	Street Lighting	\$ 1.00	\$ 398	
Weott	Street Lighting	\$ 1.00	\$ 705	
Road Maintenance Districts	:		,	
PRD 1000-001	Road Maintenance	\$207.01	\$ 7,427	

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Name of Entity	Type of Levy	Charges Per Unit of Benefit	Charged to Tax Collector
Road Maintenance Distric	ts (Continued):		
PRD 1000-002	Road Maintenance	\$ 1.35	\$ 21,280
PRD 1000-003	Road Maintenance	\$ 1.34	\$ 7,828
PRD 1000-004	Road Maintenance	\$ 1.34	\$ 7,003
PRD 1000-005	Road Maintenance	\$ 1.26	\$ 3,620
PRD 1000-006	Road Maintenance	\$ 1.20	\$ 3,187
PRD 1000-007	Road Maintenance	\$ 1.18	\$ 3,320
PRD 1000-007 No. 1	Road Maintenance	\$ 1.16	\$ 4,084
PRD 1000-007 No. 2	Road Maintenance	\$ 1.10	\$ 7,388
PRD 1000-007 No. 3	Road Maintenance	\$ 1.07	\$ 4,281
PRD 1000-008	Road Maintenance	\$ 1.03	\$ 923

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

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Dated: October 1, 2019

Rex Bohn, Chair

Humboldt County Board of Supervisors

Adopted on motion by Supervisor Wilson, seconded by Supervisor Fennell, and the following vote:

AYES:

Supervisors

Bohn, Fennell, Wilson, Bass, Madrone

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 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.

Ryan Sharp

Deputy Clerk of the Board of Supervisors of the County of Humboldt, State of California