| RESOLUTION NO. |  |
|----------------|--|
|----------------|--|

## RESOLUTION OF THE HUMBOLDT COUNTY BOARD OF SUPERVISORS SETTING THE TAX RATES FOR THE FISCAL YEAR 2020-2021

**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 2020-2021 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<br>Levy   | Tax Rate<br>on Each \$100<br>AssessedValuation | Charged to<br>Tax Collector |  |  |
|---|-------------------|--|-----------------------------|--|--|
| County Tax Rate<br>for Unitary and Operating<br>Nonunitary Property | Unitary/Operating | \$0.641  | \$ 3,650,648.36             |  |  |
| School Districts:   |                   |  |                             |  |  |
| Arcata Elementary   | 2006 Bonds        | \$0.065  | \$ 695,361                  |  |  |
| Eureka Unified Elem   | 2002 & 2005 Bonds | \$0.018  | \$ 544,284                  |  |  |
| Eureka Unif. Improv.  | 2002 & 2005 Bonds | \$0.029  | \$1,305,255                 |  |  |
| Eureka Unified  | 2015 Bonds        | \$0.018  | \$ 810,158                  |  |  |
| Ferndale Unified  | 1999 Bonds        | \$0.001  | \$ 4,066                    |  |  |
| Fieldbrook Elementary   | 2001 Bonds        | \$0.022  | \$ 25,183                   |  |  |

| Name of Entity               | Type of<br>Levy   | Tax Rate<br>on Each \$100<br>AssessedValuation | Charged<br>Tax Coll |     |
|------------------------------|-------------------|--|---------------------|-----|
| School Districts (Continued) | ;                 |  |                     |     |
| Fortuna Unified Elementary   | 2006, 2010 & 2012 | \$0.043  | \$ 558,0            | )43 |
| Fortuna Union HS             | 2000 & 2015 Bonds | \$0.015  | \$ 334,6            | 591 |
| Freshwater Elementary        | 2001 Bonds        | \$0.027  | \$ 74,0             | 89  |
| Pacific Union                | 1999 Bonds        | \$0.021  | \$ 130,3            | 43  |
| Peninsula Elementary         | 2002 Bonds        | \$0.003  | \$ 1,6              | 511 |
| Shasta Jr. College           | 2002 Bonds        | \$0.0033                                       | \$ 1,3              | 86  |
| Shasta Jr. College           | 2016 Bonds        | \$0.0139                                       | \$ 5,8              | 340 |
| South Bay Elementary 1999 I  | Bonds             | \$0.002  | \$ 11,920           |     |
| Loleta Union Elementary      | 2004 Bonds        | \$0.018  | \$ 27,5             | 660 |
| McKinleyville Union          | 2008 Bonds        | \$0.024  | \$ 396,5            | 512 |
| College of the Redwoods      | 2005 & 2007 Bonds | \$0.005  | \$ 695,3            | 61  |
| Hydesville Elementary        | 2014 Bonds        | \$0.030  | \$ 50,4             | -62 |
| Klamath-Trinity JUSD         | 2009 & 2016 Bonds | \$0.066  | \$ 240,7            | 773 |
| Southern Humboldt USD        | 2010 Bonds        | \$0.091  | \$1,301,7           | 17  |
| Blue Lake Elementary         | 2010 Bonds        | \$0.035  | \$ 90,5             | 29  |
| Northern Humboldt UHSD       | 2010 Bonds        | \$0.051  | \$2,449,6           | 504 |
| Trinidad Elementary          | 2012 Bonds        | \$0.026  | \$ 92,4             | 49  |
| Southern Trinity Unified     | 2012 Bonds        | \$0.040  | \$ 16,8             | 806 |
| Mattole Unified              | 2016 Bonds        | \$0.045  | \$ 76,5             | 47  |
| Jacoby Creek Elementary      | 2016 Bonds        | \$0.026  | \$ 99,9             | 963 |

| Rio Dell Elementary          | 2018 Bonds      | \$0.025  | \$ 50,617                |  |
|------------------------------|-----------------|--|--------------------------|--|
| Name of Entity               | Type of<br>Levy | Tax Rate<br>on Each \$100<br>AssessedValuation | Charged to Tax Collector |  |
| School Districts (Continued) | <u>)</u> :      |  |                          |  |
| Fortuna Elementary           | 2018 Bonds      | \$0.025  | \$ 324,444               |  |
| Freshwater Elementary        | 2018 Bonds      | \$0.026  | \$ 71,345                |  |
| Pacific Union                | 2018 Bonds      | \$0.025  | \$ 155,170               |  |
| Cutten Elementary            | 2018 Bonds      | \$0.014  | \$ 67,990                |  |
| Bridgeville                  | 2020 Bonds      | \$0.024  | \$ 38,995                |  |
| Arcata Elementary            | Parcel Tax      | \$59 per parcel                                | \$ 243,670               |  |

## **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<br>Levy | Charges Per<br>Unit of Benefit | Charged to<br>Tax Collector |
|-----------------------------|-----------------|--------------------------------|-----------------------------|
| Fire Protection Districts:  |                 |                                |                             |
| County Service Area No. 4   | Fire Protection | \$ 41.92                       | \$ 188,095                  |
| <u>Lighting Districts</u> : |                 |                                |                             |
| Garberville                 | Street Lighting | \$ 1.00                        | \$ 1,544                    |
| Hydesville                  | Street Lighting | \$ 1.00                        | \$ 501                      |
| Loleta                      | Street Lighting | \$ 1.00                        | \$ 957                      |
| Pacific Manor               | Street Lighting | \$ 1.00                        | \$ 398                      |
| Weott                       | Street Lighting | \$ 1.00                        | \$ 705                      |
|                             |                 |                                |                             |

## **Road Maintenance Districts:**

| PRD 1000-001  | Road Maintenance | \$ 2 | 214.31                     | \$   | 7,502                |
|---|------------------|------|----------------------------|------|----------------------|
| PRD 1000-002  | Road Maintenance | \$   | 1.36                       | \$21 | ,279.95              |
| Name of Entity  | Type of<br>Levy  |      | arges Per<br>it of Benefit |      | rged to<br>Collector |
| Road Maintenance Districts (Continued):   |                  |      |                            |      |                      |
| PRD 1000-003  | Road Maintenance | \$   | 1.35                       | \$   | 7,906                |
| PRD 1000-004  | Road Maintenance | \$   | 1.35                       | \$   | 7,073                |
| PRD 1000-005  | Road Maintenance | \$   | 1.27                       | \$   | 3,656                |
| PRD 1000-006  | Road Maintenance | \$   | 1.21                       | \$   | 3,218                |
| PRD 1000-007  | Road Maintenance | \$   | 1.19                       | \$   | 3,353                |
| PRD 1000-007 No. 1  | Road Maintenance | \$   | 1.17                       | \$   | 4,125                |
| PRD 1000-007 No. 2  | Road Maintenance | \$   | 1.11                       | \$   | 7,462                |
| PRD 1000-007 No. 3  | Road Maintenance | \$   | 1.08                       | \$   | 4,323                |
| PRD 1000-008  | Road Maintenance | \$   | 1.04                       | \$   | 932                  |
| Dated: September 29, 2020  Estelle Fennell, Chair of the Board Humboldt County Board of Supervisors |                  |      |                            |      |                      |
| Adopted on motion by Supervisor, Seconded by Supervisor, and the following vote:                    |                  |      |                            |      |                      |
| AYES:<br>NOES:  |                  |      | ABSENT:<br>ABSTAIN:        |      |                      |

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 a full, true, and correct copy of the original made in the above-entitled matter by said Board of Supervisors at a meeting held in Eureka, California as the same now appears of record in my Office.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the Seal of said Board of Supervisors.

## KATHY HAYES

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