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

Certified copy of portion of proceedings, Meeting of September 29, 2020

**RESOLUTION NO. 20-84** 

## 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 Levy	Tax Rate on Each \$100 AssessedValuation	Charged to Tax Collector	
County Tax Rate for Unitary and Operating 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	

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Name of Entity	Type of Levy	Tax Rate on Each \$100 AssessedValuation	Charged to Tax Collector	
School Districts (Continued)	);			
Fortuna Unified Elementary	2006, 2010 & 2012	\$0.043	\$ 558,043	
Fortuna Union HS	2000 & 2015 Bonds	\$0.015	\$ 334,691	
Freshwater Elementary	2001 Bonds	\$0.027	\$ 74,089	
Pacific Union	1999 Bonds	\$0.021	\$ 130,343	
Peninsula Elementary	2002 Bonds	\$0.003	\$ 1,611	
Shasta Jr. College	2002 Bonds	\$0.0033	\$ 1,386	
Shasta Jr. College	2016 Bonds	\$0.0139	\$ 5,840	
South Bay Elementary	1999 Bonds	\$0.002	\$ 11,920	
Loleta Union Elementary	2004 Bonds	\$0.018	\$ 27,560	
McKinleyville Union	2008 Bonds	\$0.024	\$ 396,512	
College of the Redwoods	2005 & 2007 Bonds	\$0.005	\$ 695,361	
Hydesville Elementary	2014 Bonds	\$0.030	\$ 50,462	
Klamath-Trinity JUSD	2009 & 2016 Bonds	\$0.066	\$ 240,773	
Southern Humboldt USD	2010 Bonds	\$0.091	\$1,301,717	
Blue Lake Elementary	2010 Bonds	\$0.035	\$ 90,529	
Northern Humboldt UHSD	2010 Bonds	\$0.051	\$2,449,604	
Trinidad Elementary	2012 Bonds	\$0.026	\$ 92,449	
Southern Trinity Unified	2012 Bonds	. \$0.040	\$ 16,806	
Mattole Unified	2016 Bonds	\$0.045	\$ 76,547	
Jacoby Creek Elementary	2016 Bonds	\$0.026	\$ 99,963	

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Rio Dell Elementary

2018 Bonds

\$0.025

\$ 50,617

Name of Entity	Type of	Tax Rate	Charged to	
	Levy	on Each \$100 AssessedValuation	Tax Collector	
School Districts (Continue	<u>ed)</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 Levy	Charges Per Unit of Benefit	Charged to Tax Collector		
Fire Protection Districts:		;			
County Service Area No. 4	Fire Protection	\$ 41.92	\$ 188,095		
Lighting Districts:	•				
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		

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PRD 1000-001	Road Maintenance	\$ 2	214.31	\$	7,502	
PRD 1000-002	Road Maintenance	\$	1.36	\$2	1,279.95	
Name of Entity	Type of Levy	Charges Per Unit of Benefit		Charged to Tax Collector		
Road Maintenance Districts	s (Continued):					
PRD 1000-003	Road Maintenance	\$	1.35	\$	7,906	
PRD 1000-004	Road Maintenance	\$	1.35	<b>\$</b>	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	

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Dated: September 29, 2020

Estelle Fennell, Chair

Humboldt County Board of Supervisors

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

AYES:

Supervisors

Bohn, Bass, Wilson, Fennell, Madrone

NAYS:

Supervisors

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ABSENT: ABSTAIN: Supervisors

Supervisors

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