

COUNTY OF HUMBOLDT

Legislation Details (With Text)

22-1	273	Version:	1	Name:		
Infor	Informational Report		Status:	Passed		
9/19	/2022			In control:	Auditor-Controller	
9/27	/2022			Final action:	9/27/2022	
Reso	Resolution Setting Tax Rates for Fiscal Year 2022-23					
Attachments: 1. Staff Report, 2. Resolution-Setting Tax Rates 2022-23.pdf, 3. Resolution No. 22-113.pdf						
1. 0.	ап кероп	t, 2. Resolu	ition-S	etting Tax Rates	2022-23.pdf, 3. Resolution No. 22-1	13.pdf
Ver.	Action By	·	ition-S	Act	•	13.pdf Result
	Action By	·		Act	•	•
Ver.	Action By Board of	1	rs	Act ap	on	Result
Ver.	Action By Board of Board o	Superviso	rs 'isors	Act ap	on	Result
	9/19 9/27 Reso	9/19/2022 9/27/2022 Resolution Se	9/19/2022 9/27/2022 Resolution Setting Tax R	9/19/2022 9/27/2022 Resolution Setting Tax Rates fo	9/19/2022In control:9/27/2022Final action:Resolution Setting Tax Rates for Fiscal Year 20	9/19/2022In control:Auditor-Controller9/27/2022Final action:9/27/2022Resolution Setting Tax Rates for Fiscal Year 2022-23

SUBJECT:

Resolution Setting Tax Rates for Fiscal Year 2022-23

RECOMMENDATION(S):

That the Board of Supervisors:

1. Adopt the attached resolution setting tax rates for the County of Humboldt, school districts, and special districts within Humboldt County for fiscal year 2022-23.

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 adopt by resolution on or before October 3 of each year, the rates of taxes on the secured roll for the County of Humboldt, school districts, and special districts. The accompanying resolution sets out the \$1.00 per \$100.00 of assessed value that is distributed among agencies for operating expenses and the override tax rates required for debt retirement. It also sets out special district benefit assessments levied for operating expenses.

FINANCIAL IMPACT:

Adopting the tax rates allows for levy and collection of property taxes in the amounts listed in the

accompanying resolution. This provides property tax revenues for operating expenses and debt retirement for County agencies, schools, cities and special districts.

STRATEGIC FRAMEWORK:

This action supports your Board's 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 is not recommended because rates are based on actual debt payments and passage of some version of this tax rate resolution is required for the lawful levy of property taxes.

<u>ATTACHMENTS</u>: Resolution setting the tax rates for Fiscal Year 2022-23.

PREVIOUS ACTION/REFERRAL:

Board Order No.: N/A Meeting of: N/A File No.: N/A