



## CALAVERAS COUNTY BOARD OF SUPERVISORS AGENDA SUBMITTAL

<b>Short Name/Subject</b> Property Tax Rates for Fiscal Year 2020-21	<b>Board Meeting Date</b> September 8, 2020	<b>Agenda Number</b> <b>14</b>
<b>Dept:</b> Auditor/Controller <b>Contact:</b> Kathy Gomes <b>Preparer:</b> Blake Artherton <b>Phone:</b>	<b>Supervisory District Number</b>	Consent Agenda
<b>Published Notice Required?</b> No <b>Public Hearing Required?</b> No		<b>Estimated Time:</b> 0
<b>Type of Document?</b> Resolution <b>PowerPoint Presentation Included?</b> No <b>Budget Transfer Included (Must be signed by Auditor)?</b> No <b>Complete Agreement Required?</b> No <b>Position Allocation Change?</b> No		

**RECOMMENDATION:**

Adopt a Resolution Establishing Ad Valorem Property Tax Rates for Fiscal Year 2020-21.

**DISCUSSION/SUMMARY:**

§29100 of the California Government Code requires the Board of Supervisors to annually adopt a resolution setting the general property tax rate as well as rates for voter-approved indebtedness. As required by California Government Code §29103 the Auditor-Controller's Office has calculated tax rates as follows:

<u>Levy Description</u>	<u>Percent</u>
General Property Tax	1.00000
Unitary Debt Service	.639100
Calaveras County General Obligation Bonds 2007	.020992
Mark Twain Bond Series 2004 & 2006 & 2014 Ref	.028440
Vallecito School Bond Series 1998	.030661
Calaveras Unified School Dist, Series 2000	.016945
Calaveras Unified School Dist, Series 2002 C	.013906
Calaveras Unified School Dist, Series 2019 Refunding	<u>.030647</u>
CUSD Combined Bond Rate to Appear on Tax Bill	.061498
Bret Harte Union High School Dist, 2008 Series A	.010367
Bret Harte Union High School Dist, 2008 Series B	.000152
Bret Harte Union High School Dist, 2017 Refunding	.005472
Bret Harte Union High School Dist, 2008 Series C	.001241
Bret Harte Union High School Dist, 2008 Series D	.002454
Bret Harte Union High School Dist, 2019 Refunding	<u>.001463</u>
Bret Harte Combined Bond Rate to Appear on Tax Bill	.010781

Rates for the Community College Districts are calculated by the Auditor's Office of the lead county. Rates for the San Joaquin Delta College District and the Yosemite College District are provided by the San Joaquin County Auditor-Controller and Stanislaus County Auditor-Controller as follows:

<u>Levy Description</u>	<u>Percent</u>
Delta College Bond 2015 Refunding	.012600
Delta College Bond 2018 D	.003400
Delta College Bond 2020 Refunding	<u>.002300</u>
Delta College Combined Rate to Appear on Tax Bill	.018300
Yosemite College 2004, Series 2008 C	.008883
Yosemite College 2004, Series 2010 D	.000425
Yosemite College 2012 Refunding	.006554
Yosemite College 2015 Refunding	<u>.006916</u>
Yosemite College Combined Rate to Appear on Tax Bill	.022778

These tax rates are levied on secured property assessed valuation legally subject to tax in the respective tax rate areas. Attachment A compares the proposed tax rates for 2020-21 with the 2019-20 tax rates and provides variances.

**FINANCING:**

Establishment of tax rates allows for the collection of the general property tax revenue and funds equivalent to current year debt service obligations.

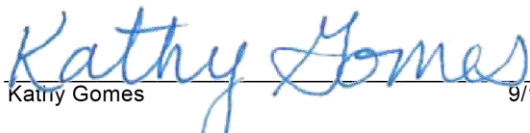
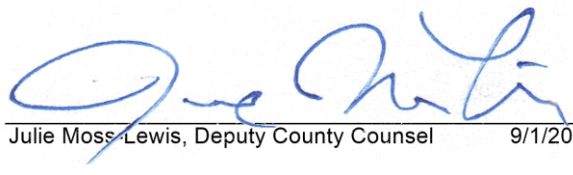
**ALTERNATIVES:**

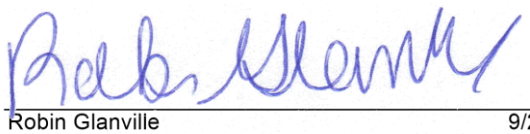

The General Property Tax cannot exceed 1% pursuant to Article XIII A of the Constitution. It could be set lower than 1%, which would result in less property tax revenue. The Board of Supervisors could choose to approve rates higher or lower than those presented for voter-approved debt. Approving a rate lower than presented would not generate sufficient revenue to cover current year debt service obligations which could cause districts to default on debt service payments. Approving a rate higher than presented would generate more revenue than is required to satisfy the current year debt service rate. While any additional revenue could be applied to future debt service, thereby reducing future revenue needs, it is not recommended as increased tax rates could increase delinquencies and reduce property tax collections.

**OTHER AGENCY INVOLVEMENT:**

San Joaquin County and Stanislaus County Controller's Offices

**APPROVED BY:**



  
 Kathy Gomes 9/1/2020 Julie Moss-Lewis, Deputy County Counsel 9/1/2020



  
 Robin Glanville 9/2/2020 Christa Vol Latta, Deputy CAO 9/3/2020

BOARD OF SUPERVISORS, COUNTY OF CALAVERAS  
STATE OF CALIFORNIA  
September 8, 2020

Resolution  
No. (ID # 5528)

**ADOPT A RESOLUTION ESTABLISHING AD VALOREM  
PROPERTY TAX RATES FOR FISCAL YEAR 2020-21**

**WHEREAS**, California Government Code §29100 stipulates the Board of Supervisors adopt by resolution the rate of taxes on the secured roll; and

**WHEREAS**, California Government Code §29103 directs the Auditor-Controller to calculate bond and interest tax rates.

**NOW THEREFORE BE IT RESOLVED**, that the Board of Supervisors of the County of Calaveras, State of California hereby establishes, in accordance with California Government Code §29100, the tax rates for Fiscal Year 2020-21 as follows:

General Property Tax	1.00000
Unitary Debt Service	.639100
Calaveras County General Obligation Bonds 2007	.020992
Mark Twain Bond Series 2004 Series 2006 & 2014 Ref	.028440
Vallecito School Bond Series 1998	.030661
Calaveras Unified School Dist, Series 2000	.016945
Calaveras Unified School Dist, Series 2002 C	.013906
Calaveras Unified School Dist, Series 2019 Refunding	<u>.030647</u>
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Chair

**ATTEST**

Rebecca Turner, Ex-Officio Clerk  
of the Board of Supervisors, County of Calaveras

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Deputy Clerk