



Auditor-Controller COUNTY OF TULARE AGENDA ITEM

BOARD OF SUPERVISORS

KUYLER CROCKER
District One

PETE VANDER POEL
District Two

AMY SHUKLIAN
District Three

J. STEVEN WORTHLEY
District Four

MIKE ENNIS
District Five

AGENDA DATE: August 28, 2018

Public Hearing Required	Yes <input type="checkbox"/>	N/A <input checked="" type="checkbox"/>
Scheduled Public Hearing w/Clerk	Yes <input type="checkbox"/>	N/A <input checked="" type="checkbox"/>
Published Notice Required	Yes <input type="checkbox"/>	N/A <input checked="" type="checkbox"/>
Advertised Published Notice	Yes <input type="checkbox"/>	N/A <input checked="" type="checkbox"/>
County Counsel Sign-Off	Yes <input type="checkbox"/>	N/A <input checked="" type="checkbox"/>
Meet & Confer Required	Yes <input type="checkbox"/>	N/A <input checked="" type="checkbox"/>
Electronic file(s) has been sent	Yes <input checked="" type="checkbox"/>	N/A <input type="checkbox"/>
Budget Transfer (Aud 308) attached	Yes <input type="checkbox"/>	N/A <input checked="" type="checkbox"/>
Personnel Resolution attached	Yes <input type="checkbox"/>	N/A <input checked="" type="checkbox"/>
Agreements are attached and signature line for Chairman is marked with tab(s)/flag(s)	Yes <input type="checkbox"/>	N/A <input checked="" type="checkbox"/>

CONTACT PERSON: Sue Copeland, Chief Accountant PHONE: 636-5280

SUBJECT: Approve Resolution For Tax Rates for Fiscal Year 2018/19

REQUEST(S):

That the Board of Supervisors:

1. Approve the rate of taxation of the State and County for fiscal year 2018/19 to be collected upon the taxable property of the County of Tulare, State of California, at the rate of \$1 per \$100 of assessed valuation. Article XIII California Constitution.
2. Approve the tax rates as shown on Schedule A. Direct that they be levied and direct that they be collected upon each \$100 valuation of the taxable property of the unitary and operating non-unitary property of the County of Tulare, State of California, as computed pursuant to the provision of law. Revenue and Taxation Code Section 100.
3. Approve the tax rates as shown on Schedule B. Direct that they be levied and direct that they be collected upon each \$100 valuation of the taxable property of the several school districts of said County, for raising the necessary amount to pay the principal and interest on the bonds and for special purposes for said school districts. Revenue and Taxation Code Section 93.
4. Approve the Special District Tax Rates as shown on Schedule C. Direct that they be levied and direct that they be collected upon each \$100 valuation of the taxable property of the various districts included on the schedule of Special Districts. Revenue and Taxation Code Section 93.

SUBJECT: Approve Resolution For Tax Rates for Fiscal Year 2018/19
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5. Approve and accept the Statement of the Valuation of the Property in Tulare County as compiled by the County Auditor-Controller/Treasurer-Tax Collector (Auditor) and filed with this Board. Government Code 25254(a).

SUMMARY:

Government Code Section 29100 requires the Board to annually adopt by resolution and then levy the ad valorem tax rates on the secured roll, not to exceed one-percent limitation specified in Article XIII A of the Constitution and Sections 93 and 100 of the Revenue and Taxation Code. Article XIII A Section 1(a) limits the ad valorem tax on real property to not more than one percent of the full cash value of such property. Section 93 of the Revenue and Taxation Code limits for local agencies and schools K-14 ad valorem levy for voter approved bond indebtedness to the annual installments necessary. Section 100 of the Revenue and Taxation Code requires the County to establish one countywide tax rate area for all unitary and operating non-unitary and establishes regulated railway and qualified unitary tax procedures.

The Board is required to adopt and levy the debt service tax rates for voter-approved indebtedness of the County, schools and special districts, detailed on schedules A through D. The attached statement of valuations is provided per Government Code 25254(a).

Schedule C lists the special districts which calculated and submitted their respective tax rates to the Auditor along with their governing body's signed resolution authorizing the tax rate. Each local agency assumes responsibility for the validity of the property tax rates to be in conformance with the legal requirements. Schedule D provides the tax rates set by Joint County Board of Supervisors for countywide tax rates. Joint County districts have geographical boundaries that intersect with Tulare County. The County of control, as determined by the State Board of Equalization, has the legal authority to set the tax rates and it submits the tax rates to the Auditor's Office to be levied.

Proposition 13 passed by California voters in 1978 set the property tax rate at 1% of the full cash value statewide. Additional taxes levied in excess of the 1% require voter approval. The calculation of property tax rates involves the compilation of data from various sources. The Auditor's Office calculated the property tax rates for General Obligation Bonds of all schools districts in the County. A district may have a series of bond issues and the tax rate of each series is calculated separately. The assessed values of all property within the sphere of influence of each jurisdiction together with the scheduled annual debt service payment of principal and interest due during the year are factors in the calculation of the property tax rates.

FISCAL IMPACT/FINANCING:

The tax rates are required to be adopted on or before October 3 of each year per Government Code 29100. When approved, the tax rates generate the collections necessary to fund County services and the annual debt service payment


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requirements for the schools and special districts.

LINKAGE TO THE COUNTY OF TULARE STRATEGIC BUSINESS PLAN:

The County's five-year strategic plan includes the Organizational Performance initiative to provide the public with accessible high-quality information services that are timely and responsive. This administrative function supports the County's initiative by accurately and timely establishing the property tax rates.

ADMINISTRATIVE SIGN-OFF:



Cass Cook
Auditor-Controller/Treasurer-Tax Collector

cc: County Administrative Office

Attachment(s) (5 – Schedules A-D and Schedule of Assessed Valuations)

**BEFORE THE BOARD OF SUPERVISORS
COUNTY OF TULARE, STATE OF CALIFORNIA**

IN THE MATTER OF APPROVE)
RESOLUTION FOR TAX RATES FOR
FISCAL YEAR 2018/19

) Resolution No. _____
) Agreement No. _____
)

UPON MOTION OF SUPERVISOR _____, SECONDED BY
SUPERVISOR _____, THE FOLLOWING WAS ADOPTED BY THE
BOARD OF SUPERVISORS, AT AN OFFICIAL MEETING HELD _____
_____, BY THE FOLLOWING VOTE:

AYES:
NOES:
ABSTAIN:
ABSENT:

ATTEST: MICHAEL C. SPATA
COUNTY ADMINISTRATIVE OFFICER/
CLERK, BOARD OF SUPERVISORS

BY: _____
Deputy Clerk

* * * * *

1. Approved the rate of taxation of the State and County for fiscal year 2018/19 to be collected upon the taxable property of the County of Tulare, State of California, at the rate of \$1 per \$100 of assessed valuation. Article XIII California Constitution.
2. Approved the tax rates as shown on Schedule A. Directed that they be levied and directed that they be collected upon each \$100 valuation of the taxable property of the unitary and operating non-unitary property of the County of Tulare, State of California, as computed pursuant to the provision of law. Revenue and Taxation Code Section 100.
3. Approved the tax rates as shown on Schedule B. Directed that they be levied and directed that they be collected upon each \$100 valuation of the taxable property of the several school districts of said County, for raising the

necessary amount to pay the principal and interest on the bonds and for special purposes of said school districts. Revenue and Taxation Code Section 93.

4. Approved the Special District Tax Rates as shown on Schedule C. Directed that they be levied and directed that they be collected upon each \$100 valuation of the taxable property of the various districts included on the schedule of Special Districts. Revenue and Taxation Code Section 93.
5. Approved and accepted the Statement of the Valuation of the Property in Tulare County as compiled by the County Auditor-Controller/Treasurer-Tax Collector (Auditor) and filed with this Board. Government Code 25254(a).

COUNTY OF TULARE
AD VALOREM TAX RATES

2018/19

Fund Number	Fund Number		Tax Base	Current Year	Prior Year
<u>PIMS</u>	<u>AFIN</u>	<u>COUNTY-WIDE</u>			
10	280	1% of Net Assessed Value Rate	7	1.0000	1.0000
014	280	Unitary 1% Tax Rate	7	1.0000	1.0000
013	280	Unitary Bond Tax Rate	7	0.4028	0.3408
015	280	Unitary 1% Tax Rate - Regulated Railway	7	1.0000	1.0000
012	280	Unitary Bond Tax Rate - Regulated Railway	7	0.4028	0.3408
018	280	Unitary 1% Tax Rate - Qualified Public Utility	7	1.0000	1.0000
019	280	Unitary Bond Tax Rate - Qualified Public Utility	7	0.4028	0.3408
023	280	Unitary 1% Tax Rate - Pipeline	7	0.0000	1.0000
022	280	Unitary Bond Tax Rate - Pipeline	7	0.4028	0.3408

SCHEDULE B

COUNTY OF TULARE
AD VALOREM TAX RATES - SCHOOLS

2018/19

Fund Number	Fund Number		Joint County	Tax Base	Current Year	Prior Year
<u>PIMS</u>	<u>AFIN</u>	<u>GENERAL OBLIGATION BONDS</u> <u>ELEMENTARY SCHOOLS</u>				
286	628	Buena Vista 1998		7	0.0060	0.0060
262	669	Burton 2002		7	0.0083	0.0263
483	61G	Burton 2016A		7	0.0223	0.0056
281	685	Earlimart		7	0.0075	0.0075
273	60K	Earlimart 2012		7	0.0153	0.0187
216	60V	Earlimart 2012B		7	0.0116	0.0090
482	61F	Earlimart 2016A		7	0.0300	0.0403
221	661	Exeter El 2008 A		7	0.0222	0.0242
484	61H	Exeter El SFID 2016 A		7	0.0096	0.0058
496	61Q	Exeter El SFID 2016 B		7	0.0096	0.0000
225	615	Kings River Bond 2005		7	0.0426	0.0278
226	686	Kings River Bond 2006		7	0.0000	0.0278
292	682	Liberty Refunding 2010 ***		7	0.0200	0.0300
261	60R	Pixley Union El 2014A		7	0.0550	0.0550
481	61E	Pixley Union El 2014B		7	0.0250	0.0250
217	60S	Springville Union El		7	0.0150	0.0200
283	625	Sundale Refunding 2010 ***		7	0.0030	0.0040
230	638	Terra Bella Union 2008 A		7	0.0150	0.0200
278	60P	Terra Bella Union 2008 B		7	0.0315	0.0300
234	60X	Tipton 2014A		7	0.0290	0.0290
203	695	Traver Joint 2004 November	Kings	7	0.0250	0.0280
240	688	Traver Joint 2004 March	Kings	7	0.0280	0.0250
284	626	Woodlake Refunding 2010 ***		7	0.0175	0.0200
237	643	Stone Corral 2008		7	0.0130	0.0180

*** Refunding (R) Bonds are bonds used to pay all or a portion of the principal or interest on outstanding bonds. These bonds are generally issued to achieve a debt service savings, but are also considered when restructuring debt.

COUNTY OF TULARE
AD VALOREM TAX RATES - SCHOOLS
2018/19

Fund Number	Fund Number	<u>GENERAL OBLIGATION BONDS - Continued</u>	Joint	Tax	Current	Prior
<u>PIMS</u>	<u>AFIN</u>	<u>HIGH SCHOOLS</u>	<u>County</u>	<u>Base</u>	<u>Year</u>	<u>Year</u>
291	691	Exeter 2001 A		7	0.0000	0.0117
271	60J	Exeter 2012R Partial of 2001 A ***		7	0.0061	0.0054
206	690	Exeter 2015R Partial of 2006 A ***		7	0.0274	0.0231
256	60D	Strathmore Hi 2011R Portion 2002 A ***		7	0.0350	0.0400
242	693	Tulare Joint 2004 A	Kings	7	0.0525	0.0631
204	684	Tulare Joint 2004 B	Kings	7	0.0115	0.0107
285	627	Woodlake 2010 Refunding ***		7	0.0100	0.0150
232	650	Woodlake 2008 A		7	0.0450	0.0350
		<u>UNIFIED SCHOOLS</u>				
241	689	Cutler-Orosi Joint 2004	Fresno	7	0.0350	0.0350
478	61C	Cutler-Orosi Joint 2016A	Fresno	7	0.0300	0.0600
495	61P	Cutler-Orosi Joint 2016B	Fresno	7	0.0300	0.0000
260	680	Dinuba Joint 2002 A	Fresno	7	0.0001	0.0001
259	620	Dinuba Joint 2002 B	Fresno	7	0.0001	0.0001
258	621	Dinuba Joint 2002 C	Fresno	7	0.0001	0.0001
268	60H	Dinuba Joint 2002 D, 2012R 2002 A ***	Fresno	7	0.0465	0.0465
213	631	Dinuba Joint 2006 A	Fresno	7	0.0001	0.0001
255	609	Dinuba Joint 2006 B	Fresno	7	0.0089	0.0096
477	61B	Dinuba Joint 2016R ***	Fresno	7	0.0642	0.0635
239	687	Farmersville 1992 B		7	0.0456	0.0478
229	60Y	Farmersville 2014A		7	0.0421	0.0697
489	61N	Farmersville 2014B		7	0.0135	0.0010
218	612	Lindsay 2002 B		7	0.0078	0.0001
269	60F	Lindsay 2002 , 2011R Portion 2002 A ***		7	0.0483	0.0489
228	656	Lindsay 2008 A		7	0.0001	0.0001
233	60N	Lindsay Unified 2012A		7	0.0156	0.0302
279	60T	Lindsay Unified 2012B		7	0.0099	0.0163
485	613	Lindsay Unified 2012C		7	0.0114	0.0135
475	60Z	Lindsay Unified 2008A (Refunding) ***		7	0.0318	0.0308
298	694	Porterville SFID 2002 B		7	0.0328	0.0082
223	633	Porterville SFID 2002 D		7	0.0041	0.0035
270	60E	Porterville SFID 2011R Portion 2002A ***		7	0.0330	0.0499
274	60L	Visalia Unified 2012		7	0.0073	0.0001
220	60W	Visalia Unified 2012B		7	0.0152	0.0182
		<u>COMMUNITY COLLEGES</u>				
207	617	COS Hanford Joint SFID 2006 A	Kings	7	0.0070	0.0009
219	658	COS Hanford Joint SFID 2006 B	Kings	7	0.0086	0.0089
486	61K	COS Hanford Joint SFID 2006 C	Kings	7	0.0144	0.0202
222	660	COS Tulare SFID 2008 A	Kings	7	0.0010	0.0052
252	60B	COS Tulare SFID 2008 B	Kings	7	0.0050	0.0055
275	60M	COS Tulare SFID 2008C	Kings	7	0.0010	0.0010
476	61A	COS Tulare SFID 2008D	Kings	7	0.0028	0.0017
487	61L	COS Tulare SFID 2008E	Kings	7	0.0118	0.0109
224	665	COS Visalia SFID 2008 A		7	0.0001	0.0060
238	667	COS Visalia SFID 2008 B		7	0.0001	0.0001
235	671	COS Visalia SFID 2008 C		7	0.0001	0.0001
488	61M	COS Visalia SFID 2008 D		7	0.0077	0.0071

COUNTY OF TULARE
AD VALOREM TAX RATES
2018/19

Fund Number	Fund Number		Joint County	Tax Base	Current Year	Prior Year
<u>PIMS</u>	<u>AFIN</u>	<u>SPECIAL DISTRICT</u>				
452	795	Tulare Healthcare Bond 2005 A		7	0.0164	0.01640
466	797	Tulare Healthcare Bond 2005 B		7	0.0839	0.08390
		<u>SPECIAL TAX - Non Ad Valorem (Not based on Value)</u>				
337	317	* Kaweah Delta Water Conservation	Kings	6	0.0004	0.0004

FOR INFORMATION ONLY - Tax Rates Approved by District Boards

		<u>Special District</u>				
451	33K	Kaweah Delta Healthcare District Bond 2003		7	0.018094	0.019767
		<u>Special Tax - Non Ad Valorem (Not based on Value)</u>				
673	751	Southern Tulare County Citrus Pest Control A		8	11.423300	11.423300
674	774	Tulare County Pest Control B		8	5.000000	5.000000

Definition of Tax Bases

- 1 - Direct Charge / Special Asssment Parcel Tax
- 2 - Land (No Mineral Rights)
- 3 - Land and Improvemets (No Mineral Rights)
- 4 - Land, Improvements and Personal Property (No Mineral Rights)
- 5 - Land with Mineral Rights
- 6 - Land & Improvements Only (with Mineral Rights) - No Exemptions
- 7 - All Values Net After Exemptions
- 8 - Trees Per Acres
- * Pre 1989 Bond
- ** Total Rate for Tax Base
- *** Refunding (R)

COUNTY OF TULARE
AD VALOREM TAX RATES APPROVED BY JOINT COUNTY
GOVERNING BOARD OF SUPERVISORS

SCHEDULE D

2018/19

<u>Fund</u> <u>Number</u> <u>PIMS</u>	<u>Fund</u> <u>Number</u> <u>AFIN</u>		<u>County to</u> <u>Set Rate</u>	<u>Tax</u> <u>Base</u>	<u>Current</u> <u>Year</u>	<u>Prior</u> <u>Year</u>
493	34G	Kings Canyon Joint Unified 2002	Fresno	7	0.051978	0.040980
245	34C	Kings Canyon Joint Unified 2006 B	Fresno	7	0.010270	0.011424
276	34K	Kings Canyon Joint Unified 2013	Fresno	7	0.018450	0.020236
205	34P	Kings Canyon Joint Unified 2014B	Fresno	7	0.008972	0.010180
294	34A	Kings Canyon Joint Unified 2016C	Fresno	7	0.019422	0.019134
479	34R	Kings Canyon Joint Unified 2016 Refunding	Fresno	7	0.034652	0.034640
491	34T	Kingsburg Joint Elementary 2016A	Fresno	7	0.018664	0.025260
257	34J	Kingsburg Joint Elementary 2016 Refunding	Fresno	7	0.006122	0.002584
243	33C	Kingsburg Joint Elementary 2004A (Unrefunded)	Fresno	7	0.000000	0.001456
211	33T	Kingsburg Joint Elementary 2006 Refund	Fresno	7	0.019682	0.017282
248	33J	Kingsburg Joint High 1998 B	Fresno	7	0.027426	0.029258
202	33Q	Kingsburg Joint High 2016 Refunding	Fresno	7	0.028298	0.028416
246	34D	Kingsburg Joint High 2006 B	Fresno	7	0.000000	0.000000
280	34M	Kingsburg Joint High 2014A	Fresno	7	0.007552	0.007664
492	34U	Kingsburg Joint High 2014B	Fresno	7	0.014906	0.017210
227	33V	State Center Community College SFID 2009 A	Fresno	7	0.000452	0.000452
231	33W	State Center Community College SFID 2009 B	Fresno	7	0.000504	0.000514
272	34H	State Center Community College 2012 REF	Fresno	7	0.002284	0.002580
264	33A	State Center Community College SFID 2015 REF	Fresno	7	0.004286	0.004056
494	34V	State Center Community College SFID 2016A	Fresno	7	0.015440	0.018332
287	33D	Delano Joint High 2003 A Refunding	Kern	7	0.028541	0.032884
266	33M	Delano Joint High 2005 A	Kern	7	0.028422	0.033008
267	33X	Delano Joint High 2005 B	Kern	7	0.014066	0.015319
297	364	Kern Community College SRID 2002B Refunding	Kern	7	0.003732	0.003597
277	34L	Kern Community College SFID 2002 C	Kern	7	0.002262	0.003165
282	34N	Kern Community College SFID 2005A	Kern	7	0.006301	0.007650
490	34S	Kern Community College SFID 2016A	Kern	7	0.019876	0.021837
		Kern Community College SFID 2016B	Kern	7	0.001454	0.000000
		Kern Community College SFID 2018	Kern	7	0.000043	0.000000
263	33B	Linns Valley Poso-Flat Joint Elementary	Kern	7	0.014628	0.015587
247	33F	Hanford Joint High 2010 Refunding 1998A	Kings	7	0.000000	0.008064
295	33G	Hanford Joint High 1998 B	Kings	7	0.000000	0.011343
244	33E	Hanford Joint High 2014 Refunding 1998 C	Kings	7	0.000000	0.002460
201	33H	Hanford Joint High 2016 Refunding 2004 A	Kings	7	0.000000	0.028500
208	33R	Hanford Joint High 2016 Refunding 2004 B	Kings	7	0.000000	0.001785

Other Definitions

PIMS - Property Information Management System

AFIN - Advantage Financial

SFID - Schools Facility Improvement District

SRID - Safety Repair Improvement District

< - Sixth digit rounded down to the next even number for internal purposes



County of Tulare

221 S. Mooney Blvd. Room 101-E
Visalia, CA 93291

Cass Cook · Auditor-Controller
Hiley Wallis, Chief Deputy Treasurer-Tax Collector

Telephone: (559) 636-5280
Fax: (559) 730-2532

STATEMENT OF VALUATION OF THE PROPERTY OF TULARE COUNTY FISCAL YEAR 2018-19

	SECURED	UNSECURED
OUTSIDE		
TOTAL VALUATION OUTSIDE	<u>12,357,114,378</u>	<u>978,325,767</u>
INSIDE CITIES		
Dinuba	1,110,703,256	56,749,479
Exeter	576,544,892	21,642,553
Farmersville	320,265,406	7,663,904
Lindsay	400,218,780	52,469,161
Porterville	2,743,555,864	135,930,157
Tulare	4,275,737,413	214,847,953
Visalia	10,876,821,270	675,915,370
Woodlake	<u>217,830,503</u>	<u>8,157,557</u>
TOTAL VALUATION- INSIDE	20,521,677,384	1,173,376,134
GRAND TOTAL VALUATIONS (INSIDE AND OUTSIDE)	<u>32,878,791,762</u>	<u>2,151,701,901</u>

The above valuations are prior to the decrease for Homeowners Exemption and the amounts are as follows:

HOMEOWNERS:	
INSIDE	211,080,253
OUTSIDE	<u>83,757,726</u>
TOTAL	<u>294,837,979</u>