



Auditor-Controller COUNTY OF TULARE AGENDA ITEM

BOARD OF SUPERVISORS

KUYLER CROCKER
District One

PETE VANDER POEL
District Two

AMY SHUKLIAN
District Three

EDDIE VALERO
District Four

DENNIS TOWNSEND
District Five

AGENDA DATE: September 15, 2020

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"/>
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 2020/21

REQUEST(S):

That the Board of Supervisors:

1. Approve the rate of taxation of the State and County for fiscal year 2020/21 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 2020/21

DATE: September 15, 2020

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 requirements for the schools and special districts.

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DATE: September 15, 2020

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:

/s/ Cass Cook

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) Resolution No. _____
FISCAL YEAR 2020/21) 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: JASON T. BRITT
COUNTY ADMINISTRATIVE OFFICER/
CLERK, BOARD OF SUPERVISORS

BY: _____
Deputy Clerk

* * * * *

1. Approved the rate of taxation of the State and County for fiscal year 2020/21 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
2020/21

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	0.4134	0.4002
015	280	Unitary 1% Tax Rate - Regulated Railway	7	1.0000	1.0000
012	280	Unitary Bond Tax Rate - Regulated Railway	7	0.4134	0.4002
018	280	Unitary 1% Tax Rate - Qualified Public Utility	7	1.0000	1.0000
019	280	Unitary Bond Tax Rate - Qualified Public Utility	7	0.4134	0.4002
023	280	Unitary 1% Tax Rate - Pipeline	7	1.0000	1.0000
022	280	Unitary Bond Tax Rate - Pipeline	7	0.4134	0.4002

SCHEDULE B

COUNTY OF TULARE
AD VALOREM TAX RATES - SCHOOLS
2020/21

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	0.0169	0.0177
483	61G	Burton 2016		7	0.0200	0.0409
273	60K	Earlimart 2012		7	0.0200	0.0244
482	61F	Earlimart 2016		7	0.0300	0.0479
221	661	Exeter El 2008		7	0.0266	0.0240
484	61H	Exeter El SFID 2016 A		7	0.0433	0.0216
225	615	Kings River Bond 2005		7	0.0400	0.0400
292	682	Liberty 2000		7	0.0075	0.0100
261	60R	Pixley Union El 2014		7	0.0300	0.0400
217	60S	Springville Union El		7	0.0145	0.0100
237	643	Stone Corral 2008		7	0.0266	0.0164
471	61S	Stone Corral 2018A		7	0.0359	0.0374
283	625	Sundale 1998		7	0.0010	0.0020
230	638	Terra Bella Union 2008		7	0.0200	0.0300
470	61T	Three Rivers El 2018A		7	0.0350	0.0300
234	60X	Tipton 2014		7	0.0300	0.0290
203	695	Traver Joint 2004 November	Kings	7	0.0200	0.0250
240	688	Traver Joint 2004 March	Kings	7	0.0200	0.0250
284	626	Woodlake 1998		7	0.0125	0.0150

COUNTY OF TULARE
AD VALOREM TAX RATES - SCHOOLS
2020/21

Fund Number	Fund Number	<u>GENERAL OBLIGATION BONDS - Continued</u>	Joint County	Tax Base	Current Year	Prior Year
		<u>HIGH SCHOOLS</u>				
271	60J	Exeter 2001		7	0.0230	0.0233
206	690	Exeter 2006		7	0.0250	0.0262
256	60D	Strathmore Hi 2002		7	0.0300	0.0350
242	693	Tulare Joint 2004	Kings	7	0.0600	0.0615
285	627	Woodlake 1998		7	0.0100	0.0100
232	650	Woodlake 2008		7	0.0300	0.0392
		<u>UNIFIED SCHOOLS</u>				
241	689	Cutler-Orosi Joint 2004	Fresno	7	0.0200	0.0200
478	61C	Cutler-Orosi Joint 2016	Fresno	7	0.0300	0.0450
268	60H	Dinuba Joint 2002 A	Fresno	7	0.0350	0.0407
477	61B	Dinuba Joint 2006	Fresno	7	0.0600	0.0792
239	687	Farmersville 1992		7	0.0400	0.0417
229	60Y	Farmersville 2014		7	0.0400	0.0583
218	612	Lindsay 2002		7	0.0600	0.0660
228	656	Lindsay 2008		7	0.0200	0.0270
485	613	Lindsay Unified 2012		7	0.0400	0.0404
298	694	Porterville SFID 2002		7	0.0658	0.0686
274	60L	Visalia Unified 2012		7	0.0225	0.0225
220	60W	Visalia Unified 2018		7	0.0200	0.0000
467	61W	Waukena Joint Unified 2020	Kings	7	0.0100	0.0000
		<u>COMMUNITY COLLEGES</u>				
207	617	COS Hanford Joint SFID 2006	Kings	7	0.0200	0.0300
222	660	COS Tulare SFID 2008	Kings	7	0.0200	0.0200
224	665	COS Visalia SFID 2008		7	0.0050	0.0073

COUNTY OF TULARE
AD VALOREM TAX RATES
2020/21

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		7	0.0500	0.10030
		<u>SPECIAL TAX - Non Ad Valorem (Not based on Value)</u>				
337	317	* Kaweah Delta Water Conservation	Kings	6	0.0004	0.0003

FOR INFORMATION ONLY - Tax Rates Approved by District Boards

		<u>Special District</u>				
451	33K	Kaweah Delta Healthcare District Bond 2003		7	0.016874	0.018136
		<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
2020/21

SCHEDULE D

<u>Fund Number</u>	<u>Fund Number</u>		<u>County to Set Rate</u>	<u>Tax Base</u>	<u>Current Year</u>	<u>Prior Year</u>
493	34G	Kings Canyon Joint Unified 2002	Fresno	7	0.051270	0.050776
245	34C	Kings Canyon Joint Unified 2006 B	Fresno	7	0.007604	0.007284
276	34K	Kings Canyon Joint Unified 2013	Fresno	7	0.000002	0.016746
205	34P	Kings Canyon Joint Unified 2014B	Fresno	7	0.005696	0.008618
294	34A	Kings Canyon Joint Unified 2016C	Fresno	7	0.020364	0.019086
479	34R	Kings Canyon Joint Unified 2016 Refunding	Fresno	7	0.035242	0.033832
209	34B	Kings Canyon Joint Unified 2019 Ref	Fresno	7	0.001858	0.002474
236	33C	Kings Canyon Joint Unified 2020 Ref	Fresno	7	0.020848	0.000000
491	34T	Kingsburg Joint Elementary 2016A	Fresno	7	0.006470	0.018432
211	33T	Kingsburg Joint Elementary 2016B	Fresno	7	0.011338	0.000000
257	34J	Kingsburg Joint Elementary 2016 Refunding	Fresno	7	0.030188	0.005328
		Kingsburg Joint Elementary 2006 Refund	Fresno	7	0.000000	0.018148
248	33J	Kingsburg Joint High 1998 B	Fresno	7	0.028058	0.025948
202	33Q	Kingsburg Joint High 2016 Refunding	Fresno	7	0.027164	0.026658
246	34D	Kingsburg Joint High 2006 B	Fresno	7	0.000000	0.000000
280	34M	Kingsburg Joint High 2014A	Fresno	7	0.007272	0.007180
492	34U	Kingsburg Joint High 2014B	Fresno	7	0.015026	0.013522
231	33W	State Center Community College SFID 2009 B	Fresno	7	0.000000	0.000000
272	34H	State Center Community College 2012 REF	Fresno	7	0.001944	0.002044
264	33A	State Center Community College SFID 2015 REF	Fresno	7	0.004272	0.004614
494	34V	State Center Community College SFID 2016A	Fresno	7	0.000002	0.014730
227	33V	State Center Community College SFID 2016B	Fresno	7	0.016702	0.000000
265	33L	State Center Community College SFID 2002 Series	Fresno	7	0.002750	0.003958
212	33U	State Center Community College SFID 2017 REF	Fresno	7	0.000002	0.000440
287	33D	Delano Joint High 2003 A Refunding	Kern	7	0.028702	0.026039
266	33M	Delano Joint High 2005 A	Kern	7	0.029547	0.025816
267	33X	Delano Joint High 2005 B	Kern	7	0.015130	0.013014
297	364	Kern Community College SRID 2002B Refunding	Kern	7	0.003950	0.003717
277	34L	Kern Community College SFID 2002 C	Kern	7	0.002384	0.003422
282	34N	Kern Community College SFID 2005A	Kern	7	0.006739	0.007104
490	34S	Kern Community College SFID 2016A	Kern	7	0.000000	0.002374
497	34W	Kern Community College SFID 2016B	Kern	7	0.019631	0.016411
498	34S	Kern Community College SFID 2016C	Kern	7	0.001147	0.000000
263	33B	Linns Valley Poso-Flat Joint Elementary	Kern	7	0.012944	0.014097
247	33F	Hanford Joint High 2010 Refunding 1998A	Kings	7	0.007221	0.007731
295	33G	Hanford Joint High 1998 B	Kings	7	0.010566	0.011000
244	33E	Hanford Joint High 2014 Refunding 1998 C	Kings	7	0.002144	0.002211
201	33H	Hanford Joint High 2016 Refunding 2004 A	Kings	7	0.023042	0.023189
208	33R	Hanford Joint High 2016 Refunding 2004 B	Kings	7	0.001454	0.001564
474	34Y	Hanford Joint High 2016A	Kings	7	0.005545	0.008184
468	34Z	Hanford Joint High 2016B	Kings	7	0.001810	0.000000

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 CFIP · Auditor-Controller
Paul Sampietro CPA, Assistant Treasurer-Tax Collector

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STATEMENT OF VALUATION OF THE PROPERTY OF TULARE COUNTY FISCAL YEAR 2020-21

	SECURED	UNSECURED
OUTSIDE		
TOTAL VALUATION OUTSIDE	<u>13,458,662,460</u>	<u>1,105,555,323</u>
INSIDE CITIES		
Dinuba	1,234,956,879	53,970,916
Exeter	644,731,707	13,097,721
Farmersville	347,692,508	7,619,701
Lindsay	425,525,533	58,042,482
Porterville	3,035,219,920	134,954,713
Tulare	4,758,154,693	216,971,579
Visalia	12,126,955,240	718,720,854
Woodlake	<u>252,390,313</u>	<u>10,684,044</u>
TOTAL VALUATION- INSIDE	22,825,626,793	1,214,062,010
GRAND TOTAL VALUATIONS (INSIDE AND OUTSIDE)	<u>36,284,289,253</u>	<u>2,319,617,333</u>

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

HOMEOWNERS:	
INSIDE	202,151,600
OUTSIDE	<u>79,024,260</u>
TOTAL	<u>281,175,860</u>