



Auditor-Controller
COUNTY OF TULARE
REVISED AGENDA ITEM

BOARD OF SUPERVISORS

ALLEN ISHIDA
District One

CONNIE CONWAY
District Two

PHILLIP A. COX
District Three

J. STEVEN WORTHLEY
District Four

MIKE ENNIS
District Five

AGENDA DATE: August 28, 2007

Public Hearing Required	Yes	<input type="checkbox"/>	No	<input checked="" type="checkbox"/>	N/A	<input type="checkbox"/>
Scheduled Public Hearing w/Clerk	Yes	<input type="checkbox"/>	No	<input type="checkbox"/>	N/A	<input checked="" type="checkbox"/>
Published Notice Required	Yes	<input type="checkbox"/>	No	<input type="checkbox"/>	N/A	<input checked="" type="checkbox"/>
Advertised Published Notice	Yes	<input type="checkbox"/>	No	<input type="checkbox"/>	N/A	<input checked="" type="checkbox"/>
Meet & Confer Required	Yes	<input type="checkbox"/>	No	<input type="checkbox"/>	N/A	<input checked="" type="checkbox"/>
Electronic file(s) has been sent	Yes	<input checked="" type="checkbox"/>	No	<input type="checkbox"/>	N/A	<input type="checkbox"/>
Budget Transfer (Aud 308) attached	Yes	<input type="checkbox"/>	No	<input type="checkbox"/>	N/A	<input checked="" type="checkbox"/>
Personnel Resolution attached	Yes	<input type="checkbox"/>	No	<input type="checkbox"/>	N/A	<input checked="" type="checkbox"/>
Resolution, Ordinance or Agreements are attached and signature line for Chairman is marked with tab(s)/flag(s) Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>						
CONTACT PERSON: Sharla Allison, Chief Accountant PHONE: 737-4446						

SUBJECT: Approve Resolution For Tax Rates for Fiscal Year 2007/08 and Authority to Withhold Partial Reimbursement for County's Costs

REQUEST(S):

That the Board of Supervisors:

1. Approve the rate of taxation of the State and County for fiscal year 2007/08 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.
2. Approve that taxes as shown on Schedule A be levied and direct they be collected upon cash \$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.
3. Approve that taxes as shown on Schedule B be levied and direct they be collected upon each \$100 valuation of the taxable property of the several school districts of said County, for raising the necessary amount of paying bonds and interest on the bonds and for special purpose of said school districts.
4. Approve that Special District Tax Rates shown on Schedule C be levied and direct they be collected upon each \$100 valuation of the taxable property of the various districts included on the schedule of Special Districts.

SUBJECT: Approve Resolution For Tax Rates for Fiscal Year 2007/08 and Authority to Withhold Partial Reimbursement for County's Costs
DATE: August 28, 2007

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 and filed with this Board.
6. Authorize the Auditor-Controller/Treasurer-Tax Collector to withhold one-fourth (1/4) of one percent (1%) of all collections generated by the debt service tax rates, except schools district debt service tax rates, as partial reimbursements of the County's costs. This fee will begin with new bonds levied in 2007/08 and forward and will have no effect on prior year bond issues.

SUMMARY:

Schedule D is for informational purposes and are the Tax Rates Set by Joint County Board of Supervisors for County Wide Tax Rates.

Government Code section 29100 required the Board annually adopt, by resolution the countywide rates of taxes on the Secured roll, at a percentage not to exceed 1-percent and also adopt the debt service tax rates for voter –approved indebtedness.

Government Code Section 29142(a) allows one-fourth (1/4) of one percent (1%) of all collections generated by the debt service tax rates, except school district debt service tax rates to be credited to the General Fund as partial reimbursement of the County's costs.

FISCAL IMPACT/FINANCING:

The one fourth (1/4) of one-percent (1%) of all collections generated by the debt service tax rates, except school district debt service tax rates, shall be credited to the General Fund, in the amount of \$2,606 for fiscal year 2007/08, as partial recovery of costs for setting the tax rates and the apportionment of the resulting tax.

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.

ALTERNATIVES:

None

INVOLVEMENT OF OTHER DEPARTMENTS OR AGENCIES:

None

SUBJECT: Approve Resolution For Tax Rates for Fiscal Year 2007/08 and Authority to Withhold Partial Reimbursement for County's Costs

DATE: August 28, 2007

ADMINISTRATIVE SIGN-OFF:

by

Rita Woodard, Chief Deputy Treasurer-Tax Collector

Rita Woodard
Auditor-Controller/Treasurer-Tax Collector

Cc: Auditor-Controller/Treasurer-Tax Collector
County Counsel
County Administrative Office (2)

Attachment(s)

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

* * * *

**IN THE MATTER OF TAX RATES FOR
FISCAL YEAR 2007/08 AND
AUTHORITY TO WITHHOLD PARTIAL
REIMBURSEMENT FOR COSTS}**

RESOLUTION NO.

UPON MOTION OF SUPERVISOR _____, SECONDED BY
SUPERVISOR _____, THE FOREGOING WAS ADOPTED BY THE BOARD OF
SUPERVISORS, AT AN OFFICIAL MEETING ON THIS 28TH DAY OF AUGUST,
2007, BY THE FOLLOWING VOTE:

AYES:
NOES:
ABSTAIN:
ABSENT:

ATTEST: KRISTIN BENNETT
Interim County Administrative Officer/
Clerk of the Board of Supervisors

By _____
Deputy Clerk

* * * * *

1. Approved the rate of taxation of the State and County for fiscal year 2007/08 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.
2. Approved that taxes as shown on Schedule A be levied and directed they be collected upon cash \$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.
3. Approved that taxes as shown on Schedule B be levied and directed they be collected upon each \$100 valuation of the taxable property of the several school districts of said County, for raising the necessary amount of paying bonds and interest on the bonds and for special purpose of said school districts.
4. Approved that Special District Tax Rates shown on Schedule C be levied and directed they be collected upon each \$100 valuation of the taxable property of the various districts included on the schedule of Special Districts.

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 and filed with this Board.
6. Authorized the Auditor-Controller/Treasurer-Tax Collector to withhold one-fourth (1/4) of one percent (1%) of all collections generated by the debt service tax rates, except schools district debt service tax rates, as partial reimbursements of the County's costs. This fee will begin with new bonds levied in 2007/08 and forward and will have no effect on prior year bond issues.

SCHEDULE A

**COUNTY OF TULARE
COUNTY WIDE TAX RATES
2007/2008**

Fund Number	Fund Number		Tax Base	Current Year	Prior Year
PIMS	AFIN				
010	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	0.1621	0.1964
015	280	Unitary 1% Tax Rate - Regulated Railway (New)	7	1.0000	
012	280	Unitary Bond Tax Rate - Regulated Railway (New)	7	0.1621	

SCHEDULE B

**COUNTY OF TULARE
SPECIAL TAX RATES - SCHOOLS
2007/2008**

			Tax Base	Current Year	Prior Year
STATE SCHOOL BUILDING LOAN					
<u>ELEMENTARY SCHOOLS</u>					
214	AKK	Allensworth	7	0.0184	0.0438
GENERAL OBLIGATION BONDS					
<u>ELEMENTARY SCHOOLS</u>					
286	628	Buena Vista 1998	7	0.0271	0.0313
262	669	Burton 2002	7	0.0176	0.0206
281	685	Earlimart	7	0.0309	0.0354
225	615	Kings River Bond 2005 (New)	7	0.0150	
226	686	Kings River Bond 2006 (New)	7	0.0150	
292	682	Liberty 2000	7	0.0437	0.0544
251	696	Richgrove	7	0.0037	0.0381
283	625	Sundale 1999	7	0.0266	0.0337
240	688	Traver 2004 March	7	0.0300	0.0282
203	695	Traver 2004 November	7	0.0300	0.0252
284	626	Woodlake	7	0.0355	0.0403
<u>HIGH SCHOOLS</u>					
291	691	Exeter 2001	7	0.0247	0.0296
206	690	Exeter 2006 (New)	7	0.0240	
253	692	Strathmore 2002	7	0.0523	0.0621
242	693	Tulare 2004A	7	0.0301	0.0407
204	684	Tulare 2004B	7	0.0127	0.0066
284	626	Woodlake 1999	7	0.0269	0.0295
<u>UNIFIED SCHOOLS</u>					
241	689	Cutler-Orosi 2004	7	0.0500	0.0600
260	680	Dinuba 2002A	7	0.0514	0.0501
259	620	Dinuba 2002B	7	0.0074	0.0067
258	621	Dinuba 2002C (New)	7	0.0012	
250	697	Farmersville 1992A	7	0.0437	0.0556
239	687	Farmersville 1992B	7	0.0302	0.0393
254	683	Lindsay 2002	7	0.0550	0.0600
296	679	Porterville SFID 2002, Series A	7	0.0483	0.0442
298	694	Porterville SFID 2002, Series B	7	0.0070	0.0081
249	698	Visalia 1999A	7	0.0146	0.0171
289	699	Visalia 1999B	7	0.0068	0.0079
293	681	Visalia 1999C	7	0.0067	0.0089
<u>COMMUNITY COLLEGES</u>					
207	617	COS Hanford SFID 2006A (New)	7	0.0250	

SCHEDULE C

COUNTY OF TULARE
SPECIAL TAX RATES - SPECIAL DISTRICTS
2007/2008

<u>Fund</u> <u>Number</u> <u>PIMS</u>	<u>Fund</u> <u>Number</u> <u>AFIN</u>	<u>RATES SET BY THE</u> <u>BOARD OF SUPERVISORS</u>	<u>Tax</u> <u>Base</u>	<u>Current</u> <u>Year</u>	<u>Prior</u> <u>Year</u>
		<u>GENERAL OBLIGATION BONDS</u>			
337	317	* Kaweah Delta Water Conservation	6	0.0004	0.0005
452	795	Tulare Healthcare Bond 2005 A (New)	7	0.0194	
		<u>SPECIAL TAX - OTHER</u>			
673	751	Southern Tulare County Citrus Pest Control A	8	11.4233	11.4233
		<u>RATES SET BY GOVERNING BOARD</u> <u>OF THE TAXING AGENCY</u>			
		<u>GENERAL OBLIGATION BONDS</u>			
451	33K	Kaweah Delta Healthcare District	7	0.0306	0.0352
463	793	Woodville Public Utility	7	0.0000	0.0245
		<u>SPECIAL TAX - OTHER</u>			
674	774	Tulare County Pest Control B	8	1.2500	1.2500

SCHEDULE D

COUNTY OF TULARE
TAX RATES SET BY JOINT COUNTY BOARD OF SUPERVISORS
COUNTY WIDE TAX RATES

<u>Fund</u> <u>Number</u> <u>PIMS</u>	<u>Fund</u> <u>Number</u> <u>AFIN</u>		<u>Tax</u> <u>Base</u>	<u>Current</u> <u>Year</u>	<u>Prior</u> <u>Year</u>
287	33D	Delano Joint High 2003 A	7	0.055277	0.053465
266	33M	Delano Joint High 2005 A	7	0.061519	0.110022
247	33F	Hanford Joint High 1998 A	7	Kings	0.011824
295	33G	Hanford Joint High 1998 B	7	Kings	0.012539
244	33E	Hanford Joint High 1998 C	7	Kings	0.004135
201	33H	Hanford Joint High 2004 A	7	Kings	0.030000
208	33R	Hanford Joint High 2004 B (New)	7	Kings	
297	364	Kern Community College SRID 2003A Refunding	7	0.001915	0.003679
299	33N	Kern Community College SRID 2003 B	7	0.000129	0.001604
210	33S	Kern Community College SFID 2003 A (New)	7	0.005994	
294	34A	Kings Canyon Joint Unified 2002 A	7	Fresno	0.045030
209	34B	Kings Canyon Joint Unified 2006A (New)	7	Fresno	
257	335	Kingsburg Joint Elementary 1991	7	Fresno	0.028744
243	33C	Kingsburg Joint Elementary 2004	7	Fresno	0.025142
248	33J	Kingsburg Joint High 1998B	7	Fresno	0.059464
202	33Q	Kingsburg Joint High 2006	7	Fresno	0.030000
263	33B	Linns Valley Poso-Flat Joint Elementary 2003	7	0.014968	0.015568
264	33A	State Center Community College SFID 2002 A	7	Fresno	0.000898
265	33L	State Center Community College SFID 2002 B	7	Fresno	0.004140

Definition of Tax Bases

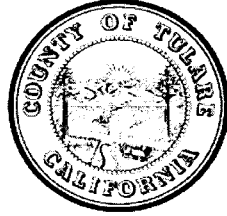
- 1 - Direct Charge
- 2 - Land (No Mineral)
- 3 - Land and Improvements (No Mineral)
- 4 - Land, Improvements & Personal Property (No Mineral)
- 5 - Land with Mineral
- 6 - Land & Improvements Only (with Mineral) - No Exemptions
- 7 - All Values Net After Exemptions
- 8 - Trees Per Acres
- * Pre 1989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

Other Definitions

- PIMS - Property Information Mgt System
- AFIN - Advantage Financial
- SFID - Schools Facility Improvement District
- SRID - Safety Repair Improvement District

County of Tulare

221 South Mooney Blvd., Room 101-E
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(559) 733-6345
FAX (559) 730-2547



RITA A. WOODARD
Auditor-Controller/Treasurer-Tax Collector

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HILEY WALLIS
Chief Deputy Treasurer-Tax Collector
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STATEMENT OF VALUATION OF THE PROPERTY OF TULARE COUNTY FISCAL YEAR 2007-08

	SECURED	UNSECURED
OUTSIDE		
TOTAL VALUATION OUTSIDE	<u>8,956,925,182*</u>	<u>543,176,096</u>
INSIDE CITIES		
Dinuba	856,898,911	21,428,938
Exeter	489,477,463	16,481,401
Farmersville	269,065,341	7,143,895
Lindsay	305,182,822*	37,444,859
Porterville	2,170,381,005*	77,059,242
Tulare	3,239,720,598*	119,165,945
Visalia	8,456,513,998	426,676,792
Woodlake	<u>155,766,279</u>	<u>3,934,192</u>
TOTAL VALUATION- INSIDE	15,943,006,417	709,335,264
GRAND TOTAL VALUATIONS (INSIDE AND OUTSIDE)	<u>24,899,931,599</u>	<u>1,252,511,360</u>

(*) Note: The Secured values include jurisdictional changes not included in the Assessor Delivered Certified Roll.

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

HOMEOWNERS:	
INSIDE	230,331,417
OUTSIDE	<u>106,740,985</u>
TOTAL	<u>337,072,402</u>