RESOLUTION NO. 22-299

BEFORE THE BOARD OF SUPERVISORS

COUNTY OF FRESNO

STATE OF CALIFORNIA

RESOLUTION ESTABLISHING THE TAX RATES AND LEVYING TAXES FOR THE FISCAL YEAR 2022-23

WHEREAS, under Government Code section 29100 and Revenue and Taxation Code section 2151, the Board of Supervisors ("Board") is annually required to establish and levy the Countywide property tax rates on the secured roll, not to exceed the 1-percent rate limitation specified in Article XIII A of the California Constitution (also known as Proposition 13); and

WHEREAS, debt service tax rates are levied by school districts, cities, special districts, other local agencies under Revenue and Taxation Code section 93 in order to provide those agencies with the revenues necessary to pay annual principal, interest, and other charges for voter-approved indebtedness, and the Board, under Government Code section 29100 and Revenue and Taxation Code section 2151, is required to adopt those rates for taxation on the secured roll; and

WHEREAS, under Education Code section 15250, the Board, as the board of supervisors of the county, the superintendent of schools of which has jurisdiction over any school or community college district within Fresno County, shall annually at the time of making the levy of taxes for County purposes, levy a tax for that year upon the property in the district for the interest and redemption of all outstanding bonds of the district; and the tax shall not be less than sufficient to pay the interest on the bonds as it becomes due and to provide a sinking fund for the payment of the principal on or before maturity and may include an allowance for an annual reserve, established for the purpose of avoiding fluctuating tax levies; and

WHEREAS, under Education Code section 15260, in the case of a district lying in two or more counties, the tax shall be levied according to the ratio that the assessed value of the property in the district in each county bears to the total assessed value of the property in the district as a whole; and each board of supervisors shall levy upon the property of the district that

is within its own county the rate of tax that will be sufficient to raise not less than the amount needed to pay the interest and any portion of the principal of the bonds that is to in proportion to the assessed value of the district property within the county and become due during the year; and

WHEREAS, under Revenue and Taxation Code sections 100, 755, 756, and such other applicable laws, the County is authorized to levy the unitary tax, which is assessed by the State Board of Equalization, within Fresno County.

Now, THEREFORE, BE IT RESOLVED by the Board of Supervisors of Fresno County that:

1. It is ordered that the rate of taxation upon the assessed valuation of property, as the same appears on the assessment roll of the County of Fresno for the Fiscal Year 2022-23 is fixed and levied at one percent, except as further provided below.
2. Under all applicable laws stated above, and such other laws as may authorize each tax, and in accordance with elections held at which a special tax, bonds, or both were authorized in and for the several school districts, community college districts, and special districts and named in the Schedule A attached to this resolution, the rates of taxation upon the assessed valuation of property within school districts, community college districts and special districts, respectively as the same appear upon the assessment roll for the Fiscal Year 2022-23 are fixed and levied for the purposes set out in connection with each district as further provided in Schedule A attached to this Resolution.
3. The unitary tax, which is assessed by the State Board of Equalization, within Fresno County, as further provided in Schedule A attached to this Resolution, is hereby levied in Fresno County.
4. This Board finds and determines all proceedings of this Board, and all actions of the County Auditor-Controller/Treasurer-Tax Collector, with respect to the matters stated in this resolution have been conducted and carried out duly in compliance with all applicable laws, and are hereby ratified and approved.

THE FOREGOING, was passed and adopted by the following vote of the Board of Supervisors of the County of Fresno this 6th day of September, 2022, to wit:

AYES: Supervisors Brandau, Magsig, Mendes, Pacheco, Quintero

NOES: None

ABSENT: None

ABSTAINED: None

Brian Pacheco, Chairman of the Board of Supervisors of the County of Fresno

ATTEST:
Bernice E. Seidel
Clerk of the Board of Supervisors
County of Fresno, State of California

By: _____

Deputy

COUNTY OF FRESNO
AUDITOR-CONTROLLER/TREASURER-TAX COLLECTOR
AD VALOREM TAX RATES FOR 2022-23
SCHEDULE A

	TAX RATES(%)	DEBT SERVICE RATES(%)	ASSESSMENT RATES(%)
GENERAL COUNTYWIDE	1.000000		
UNITARY	0.998412	0.451450	
ELEMENTARY SCHOOLS			
BIG CREEK ESD 2018 REFUNDING		0.013494	
KINGSBURG JUES 2016, SERIES A		0.006644	
KINGSBURG JUES 2016, SERIES B		0.011678	
KINGSBURG JUES 2016 REFUNDING		0.024306	
PINE RIDGE ESD 2018, SERIES A		0.010828	
PINE RIDGE ESD 2018, SERIES B		0.006304	
MONROE ESD 2018, SERIES A		0.020098	
WASHINGTON COLONY ESD 2004		0.014318	
WEST FRESNO ESD 2010 REFUNDING		0.004000	
WESTSIDE ESD 2018, SERIES A		0.013272	
WESTSIDE ESD 2018, SERIES B		0.010414	
WESTSIDE ESD 2022, SERIES A		0.026004	
HIGH SCHOOLS			
KINGSBURG HIGH 1998, SERIES 1998		0.023484	
KINGSBURG HIGH 2016 REFUNDING		0.023764	
KINGSBURG HIGH 2022 REFUNDING, SERIES A		0.009088	
KINGSBURG HIGH 2022 REFUNDING, SERIES B		0.016492	
UNIFIED SCHOOL DISTRICTS			
CARUTHERS USD 2012, SERIES A		0.007766	
CARUTHERS USD 2012, SERIES B		0.008516	
CARUTHERS USD 2016, SERIES A (SFID 1)		0.045914	
CARUTHERS USD 2020 REFUNDING		0.026320	
CENTRAL USD 2008, SERIES C		0.004356	
CENTRAL USD 2008, SERIES D		0.004932	
CENTRAL USD 2014 REFUNDING		0.030162	
CENTRAL USD 2014 REFUNDING, SERIES B		0.011286	
CENTRAL USD 2016 REFUNDING		0.037816	
CENTRAL USD 2016, SERIES A		0.011364	
CENTRAL USD 2016, SERIES B		0.024404	
CENTRAL USD 2016, SERIES C		0.011818	
CENTRAL USD 2020 REFUNDING, SERIES A		0.009548	
CENTRAL USD 2020, SERIES A		0.014010	
CLOVIS USD 2001, SERIES B		0.009458	
CLOVIS USD 2004, SERIES A		0.043896	
CLOVIS USD 2012, SERIES B		0.003600	
CLOVIS USD 2012, SERIES C		0.004364	
CLOVIS USD 2012, SERIES D		0.007898	
CLOVIS USD 2017 REFUNDING		0.002904	
CLOVIS USD 2019 REFUNDING		0.002156	
CLOVIS USD 2020, SERIES B		0.060000	
CLOVIS USD 2021 REFUNDING, SERIES B		0.008722	
CLOVIS USD 2022 REFUNDING		0.000646	
CLOVIS USD 2023 REFUNDING		0.011686	
COALINGA-HURON JUSD 2010, SERIES B		0.034446	
COALINGA-HURON JUSD 2010, SERIES D		0.010150	
COALINGA-HURON JUSD 2010, SERIES E		0.004630	
COALINGA-HURON JUSD 2016, SERIES A		0.010992	
COALINGA-HURON JUSD 2016, SERIES B		0.036802	
COALINGA-HURON JUSD 2016, SERIES C		0.001552	
COALINGA-HURON JUSD 2017 REFUNDING		0.019026	

FIREBAUGH-LAS DELTAS USD 1997, SERIES 1998	0.022884
FIREBAUGH-LAS DELTAS USD 2016, SERIES A	0.044642
FOWLER USD 2004, SERIES 2010 B	0.004950
FOWLER USD 2004, SERIES 2010 C	0.004848
FOWLER USD 2014 REFUNDING	0.027976
FOWLER USD 2016, SERIES A	0.016776
FOWLER USD 2016, SERIES B	0.023638
FOWLER USD 2016, SERIES C	0.005342
FOWLER USD 2020 REFUNDING	0.005430
FRESNO USD 2001, SERIES F	0.011794
FRESNO USD 2002 REFUNDING, SERIES A	0.033946
FRESNO USD 2004 REFUNDING, SERIES B	0.024406
FRESNO USD 2010, SERIES C	0.004774
FRESNO USD 2010, SERIES F	0.002882
FRESNO USD 2015 REFUNDING	0.003472
FRESNO USD 2016 REFUNDING, SERIES A	0.008930
FRESNO USD 2016, SERIES B	0.006898
FRESNO USD 2016, SERIES D	0.018536
FRESNO USD 2019 REFUNDING	0.002808
FRESNO USD 2020 REFUNDING	0.022758
FRESNO USD 2020, SERIES A	0.000518
FRESNO USD 2020, SERIES B	0.047132
FRESNO USD 2021 REFUNDING, SERIES A	0.015768
FRESNO USD 2021 REFUNDING, SERIES B	0.009242
GOLDEN PLAINS USD 2014, SERIES A	0.010968
GOLDEN PLAINS USD 2014, SERIES B	0.025398
KERMAN USD 2004, SERIES 2006 B	0.016594
KERMAN USD 2008 SERIES 2009	0.020704
KERMAN USD 2008, SERIES 2019	0.027368
KERMAN USD 2015 REFUNDING	0.022170
KERMAN USD 2016, SERIES 2017	0.022334
KERMAN USD 2016, SERIES 2018	0.009402
KERMAN USD 2016, SERIES 2022	0.013902
KINGS CANYON JUSD 2002, SERIES 2002	0.045950
KINGS CANYON JUSD 2006, SERIES 2007 B	0.006734
KINGS CANYON JUSD 2013, SERIES A	0.001794
KINGS CANYON JUSD 2014, SERIES B	0.004490
KINGS CANYON JUSD 2012, SERIES 2016 C	0.019630
KINGS CANYON JUSD 2016 REFUNDING	0.031372
KINGS CANYON JUSD 2019 REFUNDING, SERIES A	0.001700
KINGS CANYON JUSD 2020 REFUNDING	0.015744
LATON JUSD 2018, SERIES A	0.028040
LATON JUSD 2018, SERIES B	0.014094
MENDOTA USD 2012, SERIES A	0.008352
MENDOTA USD 2012, SERIES C	0.007588
MENDOTA USD 2014, SERIES B	0.022792
MENDOTA USD 2017 REFUNDING	0.016752
MENDOTA USD 2020 REFUNDING	0.015162
MENDOTA USD 2022 REFUNDING	0.021436
PARLIER USD 2014, SERIES A	0.004220
PARLIER USD 2014, SERIES B	0.005856
PARLIER USD 2015 REFUNDING	0.046708
PARLIER USD 2018, SERIES A	0.023456
PARLIER USD 2018, SERIES B	0.026946
PARLIER USD 2020, SERIES A	0.023308
PARLIER USD 2020, SERIES B	0.027450
PARLIER USD 2022 REFUNDING, SERIES A	0.016984
PARLIER USD 2022 REFUNDING, SERIES B	0.017002
RIVERDALE JUSD 2020, SERIES A	0.053042
SANGER USD 1999 REFUNDING	0.002388
SANGER USD 2012, SERIES A	0.001302
SANGER USD 2012, SERIES B	0.001288
SANGER USD 2012, SERIES C	0.010752

SANGER USD 2014 REFUNDING	0.040924
SANGER USD 2016, SERIES A	0.025416
SANGER USD 2016, SERIES B	0.005602
SANGER USD 2018, SERIES A	0.008322
SANGER USD 2018, SERIES B	0.007650
SANGER USD 2018, SERIES C	0.019084
SANGER USD 2020, SERIES A	0.045414
SANGER USD 2021 REFUNDING	0.020180
SANGER USD 2022 REFUNDING	0.013432
SELMA USD 2006, SERIES 2007 B	0.014234
SELMA USD 2006, SERIES 2009 C	0.002790
SELMA USD 2014 REFUNDING	0.036550
SELMA USD 2016, SERIES 2017 A	0.018324
SELMA USD 2016, SERIES 2019 B	0.012018
SELMA USD 2016, SERIES 2020 C	0.015908
WASHINGTON USD 2012, SERIES A	0.010302
WASHINGTON USD 2018 REFUNDING	0.015096
WASHINGTON USD 2020 REFUNDING	0.008954
WASHINGTON USD 2020, SERIES A	0.051474
WASHINGTON USD 2022 REFUNDING	0.017262

COMMUNITY COLLEGES

WEST HILLS CCD 2012 REFUNDING	0.000932
WEST HILLS CCD 2014, SERIES B	0.007328
WEST HILLS CCD 2015 REFUNDING, SERIES C	0.004170
WEST HILLS CCD 2015 REFUNDING, SERIES A (SFID 1, NORTHERN AREA)	0.004950
WEST HILLS CCD 2022 REFUNDING (SFID 1, NORTHERN AREA)	0.010224
WEST HILLS CCD 2008, SERIES B (SFID 2, COALINGA AREA)	0.016576
WEST HILLS CCD 2016 REFUNDING, SERIES A (SFID 2, COALINGA AREA)	0.008124
WEST HILLS CCD 2008, SERIES B (SFID 3, LEMOORE AREA)	0.001330
WEST HILLS CCD 2012, SERIES A (SFID 3, LEMOORE AREA)	0.006040
WEST HILLS CCD 2016 REFUNDING, SERIES B (SFID 3, LEMOORE AREA)	0.007880
WEST HILLS CCD 2021 REFUNDING (SFID 3, LEMOORE AREA)	0.005738
STATE CENTER CCD 2002, SERIES 2018 A	0.002454
STATE CENTER CCD 2015 REFUNDING	0.003716
STATE CENTER CCD 2016, SERIES A	0.001250
STATE CENTER CCD 2016, SERIES 2020 B	0.018762
STATE CENTER CCD 2017 REFUNDING	0.000200
STATE CENTER CCD 2020 REFUNDING	0.002088

SPECIAL DISTRICTS			
SIERRA KINGS HCD 2015 REFUNDING		0.045588	
COALINGA-HURON RPD 2016, SERIES A		0.004420	
COALINGA-HURON RPD 2016, SERIES B		0.006912	
COALINGA-HURON RPD 2016, SERIES C		0.005900	
CENTRAL VALLEY PEST			9.500000
LOWER SAN JOAQUIN LEVEE	(0.020078)		
WEST FRESNO RED SCALE			1.236742
WESTLANDS WATER	(0.042000)		
JOINT COUNTY			
DINUBA USD BONDS 2002		0.036500	
DINUBA USD BONDS 2006		0.024900	
CUTLER-OROSI JUSD BONDS 2004		0.025000	
CUTLER-OROSI JUSD BONDS 2016		0.020000	
MERCED COMMUNITY COLLEGE		0.017700	
DOS PALOS-ORO LOMA		0.009600	
CITIES RATES			
CITY OF COALINGA			0.072000
CITY OF FRESNO			0.032438
CITY OF SELMA			0.015000