

BEFORE THE BOARD OF SUPERVISORS

COUNTY OF FRESNO

STATE OF CALIFORNIA

**RESOLUTION ESTABLISHING THE TAX RATES AND LEVYING TAXES FOR THE FISCAL
YEAR 2018-19**

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

1 fluctuating tax levies; and

2 WHEREAS, under Education Code section 15260, in the case of a district lying in
3 two or more counties, the tax shall be levied according to the ratio that the assessed value of
4 the property in the district in each county bears to the total assessed value of the
5 property in the district as a whole; and each board of supervisors shall levy upon the property of
6 the district that is within its own county the rate of tax that will be sufficient to
7 raise not less than the amount needed to pay the interest and any portion of the principal
8 of the bonds that is to in proportion to the assessed value of the district property within the
9 county and become due during the year; and
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11 WHEREAS, under Revenue and Taxation Code sections 100, 755, 756, and such other
12 applicable laws, the County is authorized to levy the unitary tax, which is assessed by the State
13 Board of Equalization, within Fresno County.

14 NOW, THEREFORE, BE IT RESOLVED that it is ordered that the rate of taxation upon
15 the assessed valuation of property, as the same appears on the assessment roll of the County
16 of Fresno for the Fiscal Year 2018–19 is fixed and levied at one percent;

17 BE IT FURTHER RESOLVED, that under all applicable laws stated above, and
18 such other laws as may authorize each tax, and in accordance with elections held at which
19 a special tax, bonds, or both were authorized in and for the several school districts,
20 community college districts, and special districts and named in Schedule A attached to this
21 resolution, the rates of taxation upon the assessed valuation of property within school districts,
22 community college districts and special districts, respectively as the same appear upon the
23 assessment roll for the Fiscal Year 2018–19 are fixed and levied for the purposes set out in
24 connection with each district as further provided in Schedule A attached to this Resolution.
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26 BE IT FURTHER RESOLVED, that the unitary tax, which is assessed by the State Board
27 of Equalization, within Fresno County, as further provided in Schedule A attached to this
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1 Resolution, is hereby levied in Fresno County.

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3 BE IT FURTHER RESOLVED, that this Board finds and determines all proceedings of
4 this Board, and all actions of the County Auditor-Controller/Treasurer-Tax Collector, with respect
5 to the matters stated in this resolution have been conducted and carried out duly in compliance
6 with all applicable laws, and are hereby ratified and approved.
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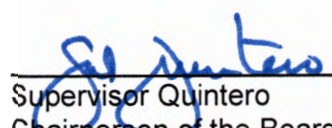
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9 THE FOREGOING, was passed and adopted by the following vote of the Board of
10 Supervisors of the County of Fresno this 21st day of August, 2018, to wit:
11

12 AYES: Supervisors Borgeas, Magsig, Mendes, Pacheco, Quintero

13 NOES: None

14 ABSENT: None

15 ABSTAINED: None



Supervisor Quintero
Chairperson of the Board of
Supervisors of the County of Fresno

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

21 By: Susan Bishop
22 Deputy
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COUNTY OF FRESNO
AUDITOR-CONTROLLER/TREASURER-TAX COLLECTOR
AD VALOREM TAX RATES FOR 2018-19
SCHEDULE A

	TAX RATES(%)	DEBT SERVICE RATES(%)	ASSESSMENT RATES(%)
GENERAL COUNTYWIDE	1.000000		
UNITARY	0.998268	0.359872	
<u>ELEMENTARY SCHOOLS</u>			
BIG CREEK 2004 A		0.013064	
BIG CREEK 2004 B		0.008812	
KINGSBURG JUESD 2006 REFUNDING		0.019682	
KINGSBURG JUES 2016 SERIES A		0.018664	
KINGSBURG JUES 2016 REF		0.006122	
WASHINGTON COLONY 2004		0.017200	
WEST FRESNO ELEMENTARY 2010 REFUNDING		0.029198	
WEST FRESNO ELEMENTARY 97C		0.020136	
<u>HIGH SCHOOLS</u>			
KINGSBURG UNION HIGH 98		0.027426	
KINGSBURG HIGH 2014 SERIES A		0.007552	
KINGSBURG HIGH 2014 SERIES B		0.014906	
KINGSBURG HIGH 2016 REF		0.028298	
<u>UNIFIED SCHOOL DISTRICTS</u>			
CARUTHERS USD GOB 2012, SER. A		0.015792	
CARUTHERS USD GOB 2012, SER. B		0.037200	
CARUTHERS USD GOB 2016 A (SFID 1)		0.046262	
CENTRAL USD 2008, SERIES A		0.018204	
CENTRAL USD 2014 REFUNDING		0.031514	
CENTRAL USD 2008, SERIES C		0.004542	
CENTRAL USD 2014 REF B		0.010682	
CENTRAL 2016 GO REF		0.022006	
CENTRAL USD 2008, SERIES D		0.014338	
CENTRAL USD 2016 A		0.048866	
CLOVIS USD 2001B		0.011382	
CLOVIS USD 2012 REFUNDING		0.016234	
CLOVIS USD 2012 SER. A		0.014632	
CLOVIS USD 2012 SER. B		0.001944	
CLOVIS USD 2012 SER. C		0.010828	
CLOVIS USD 2012 SER. D		0.016670	
CLOVIS USD 2016 REF		0.064388	
CLOVIS USD 2017 GO REF		0.009448	
CLOVIS USD GO 2018 REFUNDING		0.009824	
COALINGA-HURON USD 2009 REFUNDING		0.019414	
COALINGA-HURON USD 2010, SER. B		0.030872	
COALINGA-HURON USD 2012 REF		0.011858	
COALINGA-HURON USD 2010, SER. D		0.002582	
COALINGA-HURON USD 2010, SER. E		0.006924	
COALINGA-HURON USD 2016 A		0.045544	
COALINGA-HURON USD 2016 B		0.006780	
COALINGA-HURON USD 2017 REFUNDING		0.001750	
FIREBAUGH-LAS DELTAS USD 98		0.021818	
FIREBAUGH-LAS DELTAS USD 2016 A		0.052994	
FIREBAUGH-LAS DELTAS USD 2017 REFUNDING		0.040216	
FOWLER USD 99 REFUNDING		0.016438	
FOWLER USD 2004, 10B		0.000992	
FOWLER USD 2004, 10C		0.016168	
FOWLER USD 2014 REFUNDING		0.034106	
FOWLER USD 2016 A		0.052748	
FRESNO UNIFIED 2002A REFUNDING		0.021936	
FRESNO UNIFIED 2004B REFUNDING		0.016252	
FRESNO UNIFIED 2001, SERIES F		0.012538	
FRESNO UNIFIED 2010 REFUNDING		0.006372	
FRESNO UNIFIED 2010, SERIES A		0.004772	
FRESNO UNIFIED 2010, SERIES B		0.008972	
FRESNO UNIFIED 2010, SERIES C		0.006076	
FRESNO UNIFIED 2010, SERIES D		0.008184	
FRESNO UNIFIED 2010, SERIES E		0.012702	
FRESNO UNIFIED 2010, SERIES F		0.003348	
FRESNO UNIFIED 2012 REF A		0.015004	

FRESNO UNIFIED 2012 REF B	0.022498
FRESNO UNIFIED 2015 REF	0.004452
FRESNO UNIFIED 2016 SERIES B	0.045758
GOLDEN PLAINS 2014 SERIES A	0.014996
GOLDEN PLAINS 2014 SERIES B	0.029352
KERMAN USD 2004 SERIES 2006 B	0.013010
KERMAN USD 2008 SERIES 2009	0.022156
KERMAN USD 2015 REFUNDING	0.024738
KERMAN USD 2016 SERIES 2017	0.054894
KINGS CANYON JUSD 2002	0.051978
KINGS CANYON JUSD 2006 SERIES 2007B	0.010270
KINGS CANYON JUSD 2013, SER A	0.018450
KINGS CANYON JUSD 2014, SER B	0.008972
KINGS CANYON JUSD 2012, 2016 C	0.019422
KINGS CANYON JUSD 2016 REF	0.034652
LATON JUSD GO 2018A	0.060000
MENDOTA GOB 2012, SER. A	0.028004
MENDOTA GOB 2014 A	0.025232
MENDOTA 2014 GO SER. B	0.057940
PARLIER USD 2014 SERIES A	0.024818
PARLIER USD 2014 SERIES B	0.025638
PARLIER 2015 REFUNDING	0.054230
RIVERDALE JUSD 1997 SERIES 1998	0.036690
SANGER UNIFIED 99 REFUNDING	0.014788
SANGER USD 2012, SER. A	0.013650
SANGER USD 2012, SER. B	0.017746
SANGER USD 2012, SER C	0.008738
SANGER 2014 REFUNDING	0.053916
SANGER USD 2016 SERIES A	0.034736
SANGER USD GO 2016 SERIES B	0.024916
SELMA USD 2006 SERIES 2007B	0.018958
SELMA USD 2006 SERIES 2009C	0.003210
SELMA USD 2014 REF	0.036032
SELMA USD 2016 SERIES 17A	0.051458
WASHINGTON USD 2012, SER. A	0.022956
WASHINGTON USD 2012, SER. B	0.023660

COMMUNITY COLLEGE SCHOOL DISTRICTS

W. HILLS CCD 2012 REF.	0.001428
W. HILLS CCD 2014 A	0.007848
W. HILLS CCD 2015 REF C	0.007676
W. HILLS CCD 08, SFID 01, SERIES A (NORTHERN AREA)	0.003584
W. HILLS CCD 08, SFID 01, SERIES B (NORTHERN AREA)	0.009376
W. HILLS CCD, SFID 01, 2015 REF A	0.002062
W. HILLS CCD 08, SFID 02, SERIES A (COALINGA AREA)	0.004578
W. HILLS CCD 08, SFID 02, SERIES B (COALINGA AREA)	0.018064
W. HILLS CCD, SFID 02, 2016 REF A	0.003792
W. HILLS CCD 08, SFID 03, SERIES A (LEMOORE AREA)	0.002420
W. HILLS CCD 08, SFID 03, SERIES B (LEMOORE AREA)	0.003002
W. HILLS CCD, SFID 03, 2012 SER. A	0.007718
W. HILLS CCD, SFID 03, 2016 REF B	0.011170
STATE CENTER C. COLLEGE 2002 SERIES 2009A	0.000452
STATE CENTER C. COLLEGE 2002 SERIES 2009B	0.000504
STATE CENTER C. COLLEGE 2002 SERIES 2012 REF.	0.002284
STATE CENTER C. COLLEGE 2015 REF	0.004286
STATE CENTER C. COLLEGE 2016 GO A	0.015440

SPECIAL DISTRICTS

CENTRAL VALLEY PEST		9.500000
LOWER SAN JOAQUIN LEVY	-0.02278	
SIERRA KINGS HOSPITAL		0.006094
SIERRA KINGS HCD 2015 REF		0.061608
COALINGA-HURON RPD 2016 A		0.013022
COALINGA-HURON RPD 2016 B		0.005710
WEST FRESNO RED SCALE		0.998080
WESTLANDS WATER	-0.044562	

JOINT COUNTY

DINUBA UNIFIED 2002A BONDS	0.000100
DINUBA UNIFIED 2002B BONDS	0.000100
DINUBA UNIFIED 2002C BONDS	0.000100
DINUBA UNIFIED 2006	0.000100
DINUBA UNIFIED 2006B	0.008900
DINUBA UNIFIED 2012A BONDS	0.046500

DINUBA UNIFIED 2016 REFUNDING	0.064200
CUTLER-OROSI JOINT UNIFIED BONDS 2004	0.035000
CUTLER-OROSI JOINT UNIFIED BONDS 2016A	0.030000
CUTLER-OROSI JOINT UNIFIED BONDS 2016B	0.030000
MERCED COMMUNITY COLLEGE	0.020200
DOS PALOS ORO LOMA	0.028000

CITIES RATES

CITY OF COALINGA	0.072000
CITY OF FRESNO	0.032438
CITY OF SELMA	0.021600