



# Board Agenda Item 23

DATE: September 6, 2022

TO: Board of Supervisors

SUBMITTED BY: Oscar J. Garcia, CPA, Auditor-Controller/Treasurer-Tax Collector

SUBJECT: Resolution to Establish Tax Rates and Levy Taxes for the FY 2022-23

RECOMMENDED ACTION(S):

**Adopt Resolution establishing tax rates and levying taxes on the secured roll for the countywide rate of 1%, voter approved indebtedness, ad valorem taxes for revenue districts, and unitary taxes in Fresno County for the FY 2022-23.**

Approval of the recommended action will establish and levy the countywide rate at 1% and establish and levy the rates, as set forth in the resolution, including the Ad Valorem Tax Rates for FY 2022-23 Schedule A, for all school district and community college district bonds, all voter-approved indebtedness including ad valorem taxes for bonded indebtedness for all revenue districts, and for the unitary taxes within the County for FY 2022-23. This item is countywide.

ALTERNATIVE ACTION(S):

There are no viable options available as failure to adopt the recommended resolution would result in no revenue from property taxes and no revenue to make debt service payments.

FISCAL IMPACT:

There is no Net County Cost associated with the recommended action; however, failure to adopt the recommended resolution will impact the County's taxing agencies as there would be no revenue from property taxes and no revenue to make debt service payments.

DISCUSSION:

Under Government Code, section 29100, the board of supervisors is required to adopt by resolution the tax rates on the countywide secured roll on or before October 3 of each year. The tax rate is not to exceed the 1% limitation as specified in Article XIII A of the State Constitution (Proposition 13).

Under Education Code, section 15250, for all of the schools or community college districts that the county superintendent of schools has jurisdiction over, the board of supervisors must levy a tax for that year upon the property in those districts for the interest and redemption of all their outstanding bonds. Your Board must make that levy at the same time as the levy of general property taxes. The school tax shall not be less than sufficient to pay the interest on the bonds as they become 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.

Certain special districts, listed on Schedule A to the recommended resolution, may levy an ad valorem tax

rate to make annual payments on any bonded indebtedness. Water districts have reduced rates because they have elected to proceed under Water Code, sections 36577-36579, by which they forego a property tax allocation under Revenue and Taxation Code, section 95 and following. The Assessment Rates that are used by pest control districts are authorized by Food and Agriculture Code, sections 8601-8610 and are approved by each district's board of directors.

For school and community college districts whose boundaries lie in multiple counties, Education Code, section 15260 states that 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 in proportion to the assessed value of district property within the county and to become due during the year.

Furthermore, under Revenue and Taxation Code, sections 100, 755, and 756, your Board is authorized to levy the unitary tax, which is assessed by the State Board of Equalization, within the County.

Adoption of recommended resolution will establish and levy the countywide rate at 1% and establish and levy the rates, as set forth in the resolution, including the Ad Valorem Tax Rates for FY 2022-23 Schedule A attached to the recommended resolution, for all school district and community college district bonds, all voter-approved indebtedness including ad valorem taxes for bonded indebtedness for all revenue districts, and for the unitary taxes, within the County for FY 2022-23.

REFERENCE MATERIAL:

BAI #28, September 7, 2021  
BAI #25, September 22, 2020  
BAI #18, August 20, 2019

ATTACHMENTS INCLUDED AND/OR ON FILE:

On file with Clerk - Resolution & Schedule A

CAO ANALYST:

Paige Benavides