

BEFORE THE BOARD OF SUPERVISORS

COUNTY OF FRESNO

STATE OF CALIFORNIA

**RESOLUTION ESTABLISHING THE TAX RATES AND LEVYING TAXES FOR THE FISCAL
YEAR 2016-17**

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

1 WHEREAS, under Education Code section 15260, in the case of a district lying in
2 two or more counties, the tax shall be levied according to the ratio that the assessed value
3 of the property in the district in each county bears to the total assessed value of the
4 property in the district as a whole; and each board of supervisors shall levy upon the
5 property of the district that is within its own county the rate of tax that will be sufficient to
6 raise not less than the amount needed to pay the interest and any portion of the principal
7 of the bonds that is to in proportion to the assessed value of the district property within the
8 county and become due during the year; and
9

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

13 NOW, THEREFORE, BE IT RESOLVED that it is ordered that the rate of taxation
14 upon the assessed valuation of property, as the same appears on the assessment roll of
15 the County of Fresno for the Fiscal Year 2016–17 is fixed and levied at one percent;

16 BE IT FURTHER RESOLVED, that under all applicable laws stated above, and
17 such other laws as may authorize each tax, and in accordance with elections held at which
18 a special tax, bonds, or both were authorized in and for the several school districts,
19 community college districts, and special districts and named in Schedule A attached to this
20 resolution, the rates of taxation upon the assessed valuation of property within school
21 districts, community college districts and special districts, respectively as the same appear
22 upon the assessment roll for the Fiscal Year 2016–17 are fixed and levied for the purposes
23 set out in connection with each district as further provided in Schedule A attached to this
24 Resolution.
25
26
27
28

1 BE IT FURTHER RESOLVED, that the unitary tax, which is assessed by the State
2 Board of Equalization, within Fresno County, as further provided in Schedule A attached to
3 this Resolution, is hereby levied in Fresno County.

4 BE IT FURTHER RESOLVED, that this Board finds and determines all proceedings
5 of this Board, and all actions of the County Auditor-Controller/Treasurer-Tax Collector, with
6 respect to the matters stated in this resolution have been conducted and carried out duly in
7 compliance with all applicable laws, and are hereby ratified and approved.
8

9
10 The foregoing was passed and adopted by the following vote of the Board of
11 Supervisor of the County of Fresno this 23rd day of August, 2016, to wit:

12 AYES: Supervisors Borgeas, Mendes, Pacheco, Perea

13 NOES: Supervisor Poochigian

14 ABSENT:
15

16 BY Ernst Bully Mendez

17 CHAIRMAN, BOARD OF SUPERVISORS
18

19 ATTEST:

20 BERNICE E. SEIDEL, CLERK

21 BOARD OF SUPERVISORS
22

23 BY Susan Bishop

24 Deputy
25

26 FILE # 16-1059

27 AGENDA # 21

28 RESOLUTION # 16-347

COUNTY OF FRESNO
AUDITOR-CONTROLLER/TREASURER-TAX COLLECTOR
AD VALOREM TAX RATES FOR 2016-17
SCHEDULE A

	TAX RATES	DEBT SERVICE RATES	ASSESSMENT RATES
GENERAL COUNTYWIDE UNITARY	1.000000 0.998350	0.289046	
<u>ELEMENTARY SCHOOLS</u>			
BIG CREEK 2004 A		0.013338	
BIG CREEK 2004 B		0.006958	
KINGSBURG ELEMENTARY 2004A		0.010330	
KINGSBURG JUESD 2006 REFUNDING		0.005576	
KINGSBURG JUESD 2016 REFUNDING		0.016346	
WASHINGTON COLONY 2004		0.020046	
WEST FRESNO ELEMENTARY 2010 REFUNDING		0.042450	
WEST FRESNO ELEMENTARY 97C		0.030440	
WESTSIDE ELEMENTARY 2003 REFUNDING		0.027644	
<u>HIGH SCHOOLS</u>			
KINGSBURG UNION HIGH 98		0.027536	
KINGSBURG UNION HIGH 2006 SERIES 2008		0.001722	
KINGSBURG UNION HIGH 2014 SERIES A		0.005088	
KINGSBURG UNION HIGH 2016 REFUNDING		0.027752	
<u>UNIFIED SCHOOL DISTRICTS</u>			
CARUTHERS USD GOB 2012, SER. A		0.010310	
CARUTHERS USD GOB 2012, SER. B		0.041232	
CENTRAL USD 98A REFUNDING		0.036750	
CENTRAL USD 2008, SERIES A		0.000002	
CENTRAL USD 2014 REFUNDING		0.029970	
CENTRAL USD 2008, SERIES C		0.005264	
CENTRAL USD 2014 REF B		0.018170	
CENTRAL USD 2016 REFUNDING		0.027674	
CLOVIS USD 2001A		0.027522	
CLOVIS USD 2001B		0.012406	
CLOVIS USD 2004A		0.045130	
CLOVIS USD 2012 REFUNDING		0.003252	
CLOVIS USD 2012 SER. A		0.012618	
CLOVIS USD 2012 SER. B		0.008264	
CLOVIS USD 2012 SER. C		0.013126	
CLOVIS USD 2012 SER. D		0.021004	
CLOVIS USD 2016 REFUNDING		0.012028	
COALINGA-HURON USD 2009 REFUNDING		0.027626	
COALINGA-HURON USD 2010, SER. B		0.036892	
COALINGA-HURON USD 2012 REFUNDING		0.013904	
COALINGA-HURON USD 2010, SER. D		0.001392	
COALINGA-HURON USD 2010, SER. E		0.007718	
FIREBAUGH-LAS DELTAS USD 98		0.024552	
FIREBAUGH-LAS DELTAS USD 2006 REFUNDING		0.027684	
FOWLER USD 99 REFUNDING		0.016856	
FOWLER USD 2005		0.000002	
FOWLER USD 2004, 10C		0.016200	
FOWLER USD 2014 REFUNDING		0.028370	
FRESNO UNIFIED 99C REFUNDING		0.017214	
FRESNO UNIFIED 2002A REFUNDING		0.030052	
FRESNO UNIFIED 2004B REFUNDING		0.022064	
FRESNO UNIFIED 2001, SERIES F		0.013484	
FRESNO UNIFIED 2010 REFUNDING		0.006920	
FRESNO UNIFIED 2010, SERIES A		0.005184	
FRESNO UNIFIED 2010, SERIES B		0.005108	
FRESNO UNIFIED 2010, SERIES C		0.006882	
FRESNO UNIFIED 2010, SERIES D		0.008894	
FRESNO UNIFIED 2010, SERIES E		0.006432	
FRESNO UNIFIED 2010, SERIES F		0.026960	
FRESNO UNIFIED 2012 REFUNDING A		0.016016	
FRESNO UNIFIED 2012 REFUNDING B		0.021342	
FRESNO UNIFIED 2015 REFUNDING		0.002312	
GOLDEN PLAINS 2014 SERIES A		0.042646	
KERMAN USD 2004 SERIES 2006 B		0.010724	
KERMAN USD 2004 SERIES 2007 C		0.007946	
KERMAN USD 2008 SERIES 2009		0.012668	
KERMAN USD 2015 REFUNDING		0.024586	
KINGS CANYON JUSD 2006 SERIES 2006A		0.013196	
KINGS CANYON JUSD 2006 SERIES 2007B		0.007284	
KINGS CANYON JUSD 2010 REF.		0.047888	
KINGS CANYON JUSD 2013, SER A		0.020420	
KINGS CANYON JUSD 2014, SER B		0.008334	
KINGS CANYON JUSD 2012, 2016 C		0.023086	
KINGS CANYON JUSD 2016 REF		0.028968	
MENDOTA GOB 2012, SER. A		0.029972	
MENDOTA GOB 2012, SER. B		0.031532	
MENDOTA GOB 2014 A		0.027596	
PARLIER USD 2004 SERIES 2007		0.019832	
PARLIER USD 2014 SERIES A		0.028734	
PARLIER USD 2014 SERIES B		0.028764	
PARLIER 2015 REFUNDING		0.035644	
RIVERDALE JUSD 1997 SERIES 1998		0.036264	
SANGER USD 99 REFUNDING		0.045228	
SANGER USD 2006A		0.023974	
SANGER USD 2012, SER. A		0.011928	
SANGER USD 2012, SER. B		0.018404	
SANGER USD 2012, SER C		0.013062	
SANGER 2014 REFUNDING		0.022944	
SELMA USD 2006 SERIES 2007		0.014340	
SELMA USD 2006 SERIES 2007B		0.015206	
SELMA USD 2006 SERIES 2009C		0.001184	
SELMA USD 2014 REFUNDING		0.027240	
WASHINGTON USD 2012, SER. A		0.044948	
WASHINGTON USD BAN		0.011326	

COUNTY OF FRESNO
AUDITOR-CONTROLLER/TREASURER-TAX COLLECTOR
AD VALOREM TAX RATES FOR 2016-17
SCHEDULE A

	TAX RATES	DEBT SERVICE RATES	ASSESSMENT RATES
<u>COMMUNITY COLLEGE SCHOOL DISTRICTS</u>			
W. HILLS CCD 08, SFID 01, SERIES A (NORTHERN AREA)		0.003686	
W. HILLS CCD 08, SFID 01, SERIES B (NORTHERN AREA)		0.009866	
W. HILLS CCD 08, SFID 02, SERIES A (COALINGA AREA)		0.010438	
W. HILLS CCD 08, SFID 02, SERIES B (COALINGA AREA)		0.018772	
W. HILLS CCD 08, SFID 03, SERIES A (LEMOORE AREA)		0.002122	
W. HILLS CCD 08, SFID 03, SERIES B (LEMOORE AREA)		0.003320	
W. HILLS CCD 2012 REFUNDING		0.001618	
W. HILLS CCD 2014 A		0.006996	
W. HILLS CCD, SFID 01, 2015 REFUNDING A		0.001952	
W. HILLS CCD 2015 REFUNDING C		0.007640	
W. HILLS CCD, SFID 03, 2012 SER. A		0.010560	
STATE CENTER C. COLLEGE 2002 SERIES 2007A		0.001724	
STATE CENTER C. COLLEGE 2002 SERIES 2009A		0.000482	
STATE CENTER C. COLLEGE 2002 SERIES 2009B		0.000540	
STATE CENTER C. COLLEGE 2002 SERIES 2012 REF.		0.002562	
STATE CENTER C. COLLEGE 2015 REF.		0.003172	
<u>SPECIAL DISTRICTS</u>			
CENTRAL VALLEY PEST			9.500000
LOWER SAN JOAQUIN LEVY	-0.022466		
SIERRA KINGS HOSPITAL		0.001908	
SIERRA KINGS HEALTH CARE 2015 REF		0.084828	
WEST FRESNO RED SCALE			0.725140
WESTLANDS WATER	-0.047682		
<u>JOINT COUNTY</u>			
DINUBA UNIFIED 2002B BONDS		0.000100	
DINUBA UNIFIED 2002C BONDS		0.000100	
DINUBA UNIFIED 2002 D BONDS		0.043800	
DINUBA UNIFIED 2006		0.040900	
DINUBA UNIFIED 2006B		0.004700	
DINUBA UNIFIED 2016 REFUNDING		0.030400	
CUTLER-OROSI JOINT UNIFIED BONDS 2004		0.030000	
CUTLER-OROSI JOINT UNIFIED BONDS 2016A		0.060000	
MERCED COMMUNITY COLLEGE		0.020700	
DOS PALOS ORO LOMA		0.029900	