

BEFORE THE BOARD OF SUPERVISORS

COUNTY OF FRESNO

STATE OF CALIFORNIA

**RESOLUTION ESTABLISHING THE TAX RATES AND LEVYING TAXES FOR THE FISCAL
YEAR 2019-20**

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

1 needed to pay the interest and any portion of the principal of the bonds that is to in proportion to
2 the assessed value of the district property within the county and become due during the year;
3 and

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

7 NOW, THEREFORE, BE IT RESOLVED that it is ordered that the rate of taxation upon
8 the assessed valuation of property, as the same appears on the assessment roll of the County
9 of Fresno for the Fiscal Year 2019–20 is fixed and levied at one percent;

10 BE IT FURTHER RESOLVED, that under all applicable laws stated above, and such
11 other laws as may authorize each tax, and in accordance with elections held at which a special
12 tax, bonds, or both were authorized in and for the several school districts, community college
13 districts, and special districts and named in Schedule A attached to this resolution, the rates of
14 taxation upon the assessed valuation of property within school districts, community college
15 districts and special districts, respectively as the same appear upon the assessment roll for the
16 Fiscal Year 2019–20 are fixed and levied for the purposes set out in connection with each
17 district as further provided in Schedule A attached to this Resolution.

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

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

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1 THE FOREGOING, was passed and adopted by the following vote of the Board of
2 Supervisors of the County of Fresno this 20th day of August, 2019, to wit:

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

4 NOES: None

5 ABSENT: None

6 ABSTAINED: None

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9 Nathan Magsig
10 Chairperson of the Board of Supervisors of the
County of Fresno

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

14 By: Susan Bishop
15 Deputy
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COUNTY OF FRESNO
AUDITOR-CONTROLLER/TREASURER-TAX COLLECTOR
AD VALOREM TAX RATES FOR 2019-20
SCHEDULE A

	TAX RATES(%)	DEBT SERVIC RATES(%)	ASSESSMENT RATES(%)
GENERAL COUNTYWIDE	1.000000		
UNITARY	0.998246	0.372162	
<u>ELEMENTARY SCHOOLS</u>			
BIG CREEK 2018 GO REF		0.018816	
KINGSBURG JUESD 2006 REF		0.018148	
KINGSBURG JUES 2016 SERIES A		0.018432	
KINGSBURG JUES 2016 REF		0.005328	
PINE RIDGE ESD 2018 GOB A		0.030192	
PINE RIDGE ESD 2019 BAN		0.001174	
MONROE ESD GO 2018 A		0.027742	
WASHINGTON COLONY 2004		0.015636	
WEST FRESNO ELEMENTARY 2010 REF		0.034726	
WESTSIDE ESD 2018A		0.026246	
<u>HIGH SCHOOLS</u>			
KINGSBURG UNION HIGH 98		0.025948	
KINGSBURG HIGH 2014 SERIES A		0.007180	
KINGSBURG HIGH 2014 SERIES B		0.013522	
KINGSBURG HIGH 2016 REF		0.026658	
<u>UNIFIED SCHOOL DISTRICTS</u>			
CARUTHERS USD GOB 2012, SER. A		0.014922	
CARUTHERS USD GOB 2012, SER. B		0.032880	
CARUTHERS USD GOB 2016 A (SFID 1)		0.045656	
CENTRAL USD 2014 REF		0.030638	
CENTRAL USD 2008, SERIES C		0.004682	
CENTRAL USD 2014 REF B		0.014736	
CENTRAL 2016 GO REF		0.044266	
CENTRAL USD 2008, SERIES D		0.005668	
CENTRAL USD 2016 A		0.009996	
CENTRAL USD 2016 B		0.041846	
CLOVIS USD 2001B		0.010696	
CLOVIS USD 2004A		0.043694	
CLOVIS USD 2012 SER. A		0.003532	
CLOVIS USD 2012 SER. B		0.006922	
CLOVIS USD 2012 SER. C		0.005352	
CLOVIS USD 2012 SER. D		0.017248	
CLOVIS USD 2016 REF		0.036360	
CLOVIS USD 2017 GO REF		0.005558	
CLOVIS USD GO 2018 REF		0.006860	
CLOVIS USD GO 2019 REF		0.019130	
COALINGA-HURON USD 2010, SER. B		0.021458	
COALINGA-HURON USD 2012 REF		0.011058	
COALINGA-HURON USD 2010, SER. E		0.006608	
COALINGA-HURON USD 2016 A		0.007470	
COALINGA-HURON USD 2016 B		0.039870	
COALINGA-HURON USD 2017 REF		0.027242	
FIREBAUGH-LAS DELTAS USD 98		0.026502	
FIREBAUGH-LAS DELTAS USD 2016 A		0.051548	
FIREBAUGH-LAS DELTAS USD 2017 REF		0.041118	
FOWLER USD 99 REF		0.015010	
FOWLER USD 2004, 10B		0.002292	
FOWLER USD 2004, 10C		0.014152	
FOWLER USD 2014 REF		0.030502	
FOWLER USD 2016 A		0.050674	
FRESNO USD 99C REF		0.010852	
FRESNO UNIFIED 2001, SERIES F		0.011378	
FRESNO UNIFIED 2002A REF		0.022480	
FRESNO UNIFIED 2004B REF		0.016006	
FRESNO UNIFIED 2010 REF		0.005888	
FRESNO UNIFIED 2010, SERIES A		0.004398	
FRESNO UNIFIED 2010, SERIES B		0.013382	
FRESNO UNIFIED 2010, SERIES C		0.005282	
FRESNO UNIFIED 2010, SERIES D		0.007626	
FRESNO UNIFIED 2010, SERIES E		0.014924	
FRESNO UNIFIED 2010, SERIES F		0.003382	
FRESNO UNIFIED 2012 REF A		0.014238	
FRESNO UNIFIED 2012 REF B		0.014796	
FRESNO UNIFIED 2015 REF		0.004140	
FRESNO UNIFIED 2016 SERIES B		0.040092	
GOLDEN PLAINS 2014 SERIES A		0.014322	
GOLDEN PLAINS 2014 SERIES B		0.030454	
KERMAN UNIFIED 2004 SERIES 2006 B		0.012550	
KERMAN USD 2008 SERIES 2009		0.021080	
KERMAN USD 2015 REF		0.023840	
KERMAN USD 2016 SERIES 2017		0.019190	
KERMAN USD 2016 SERIES 2018		0.031884	
KERMAN USD 2008 SERIES 2019		0.032862	
KINGS CANYON JUSD 2002		0.050776	

KINGS CANYON JUSD 2006 SERIES 2007B		0.007284	
KINGS CANYON JUSD 2013, SER A		0.016764	
KINGS CANYON JUSD 2014, SER B		0.008618	
KINGS CANYON JUSD 2012, 2016 C		0.019086	
KINGS CANYON JUSD 2016 REF		0.033832	
KINGS CANYON JUSD 2019 REF SERIES A		0.002474	
LATON JUSD GO 2018A		0.048134	
MENDOTA GOB 2012, SER. A		0.027244	
MENDOTA GOB 2014 A		0.025034	
MENDOTA 2014 GO SERIES B		0.020876	
MENDOTA 2017 REF		0.013902	
PARLIER USD 2014 SERIES A		0.023974	
PARLIER USD 2014 SERIES B		0.023744	
PARLIER USD 2015 REF		0.051726	
PARLIER USD 2018 A		0.059158	
RIVERDALE JUSD 1997 SERIES 1998		0.032706	
SANGER UNIFIED 99 REF		0.023446	
SANGER USD 2012, SER. A		0.012838	
SANGER USD 2012, SER. B		0.016358	
SANGER USD 2012, SER C		0.012508	
SANGER 2014 REF		0.039240	
SANGER GO USD 2016 SERIES A		0.032372	
SANGER USD GO 2016 SERIES B		0.000012	
SANGER USD GO 2018 SERIES A		0.056836	
SELMA USD 2006 SERIES 2007B		0.017476	
SELMA USD 2006 SERIES 2009C		0.003078	
SELMA USD 2014 REF		0.037626	
SELMA USD 2016 SERIES 17A		0.016248	
SELMA USD 2016 SERIES 19B		0.037494	
WASHINGTON USD 2012, SER. A		0.024850	
WASHINGTON USD 2012, SER. B		0.016602	
WASHINGTON USD 18 REF		0.022330	
<u>COMMUNITY COLLEGES</u>			
W. HILLS CCD 2012 REF.		0.001402	
W. HILLS CCD 2014 B		0.009880	
W. HILLS CCD 2015 REF C		0.006054	
W. HILLS CCD 08, SFID 01, SERIES A (NORTHERN AREA)		0.003400	
W. HILLS CCD 08, SFID 01, SERIES B (NORTHERN AREA)		0.009072	
W. HILLS CCD, SFID 01, 2015 REF A		0.001906	
W. HILLS CCD 08, SFID 02, SERIES A (COALINGA AREA)		0.004294	
W. HILLS CCD 08, SFID 02, SERIES B (COALINGA AREA)		0.017702	
W. HILLS CCD, SFID 02, 2016 REF A		0.003654	
W. HILLS CCD 08, SFID 03, SERIES A (LEMOORE AREA)		0.002724	
W. HILLS CCD 08, SFID 03, SERIES B (LEMOORE AREA)		0.004392	
W. HILLS CCD, SFID 03, 2012 SER. A		0.007842	
W. HILLS CCD, SFID 03, 2016 REF B		0.011026	
STATE CENTER C. COLLEGE 2002 SERIES 2012 REF.		0.002044	
STATE CENTER C. COLLEGE 2015 REF		0.004614	
STATE CENTER C. COLLEGE 2016 GO A		0.014730	
STATE CENTER C. COLLEGE 2002 SERIES 2018A		0.003958	
STATE CENTER C. COLLEGE 2017 REF		0.000440	
<u>SPECIAL DISTRICTS</u>			
SIERRA KINGS HCD 2015 REF		0.055352	
COALINGA-HURON RPD 2016 A		0.003988	
COALINGA-HURON RPD 2016 B		0.011574	
CENTRAL VALLEY PEST			9.500000
LOWER SAN JOAQUIN LEVY	(0.022690)		
WEST FRESNO RED SCALE			0.950002
WESTLANDS WATER	(0.044800)		
JOINT COUNTY			
DINUBA UNIFIED 2002A BONDS		0.000100	
DINUBA UNIFIED 2002B BONDS		0.000500	
DINUBA UNIFIED 2002C BONDS		0.000100	
DINUBA UNIFIED 2006		0.000100	
DINUBA UNIFIED 2006B		0.005200	
DINUBA UNIFIED 2012A BONDS		0.040000	
DINUBA UNIFIED 2016 REF		0.074000	
CUTLER-OROSI JOINT UNIFIED BONDS 2004		0.020000	
CUTLER-OROSI JOINT UNIFIED BONDS 2016A		0.015000	
CUTLER-OROSI JOINT UNIFIED BONDS 2016B		0.030000	
MERCED COMMUNITY COLLEGE		0.021800	
DOS PALOS ORO LOMA		0.029500	
CITIES RATES			
CITY OF COALINGA			0.072000
CITY OF FRESNO			0.032438
CITY OF SELMA			0.017500