

1                               **RESOLUTION NO. 20-275**

2                               BEFORE THE BOARD OF SUPERVISORS

3                               COUNTY OF FRESNO

4                               STATE OF CALIFORNIA

5       **RESOLUTION ESTABLISHING THE TAX RATES AND LEVYING TAXES FOR THE FISCAL**  
6                               **YEAR 2020-21**

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

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

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

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

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

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

8 Now, THEREFORE IT IS HEREBY RESOLVED by the Board of Supervisors of Fresno  
9 County that:

- 10 1. It is ordered that the rate of taxation upon the assessed valuation of property, as the  
11 same appears on the assessment roll of the County of Fresno for the Fiscal Year  
12 2020-21 is fixed and levied at one percent, except as further provided below.
- 13 2. Under all applicable laws stated above, and such other laws as may authorize each  
14 tax, and in accordance with elections held at which a special tax, bonds, or both  
15 were authorized in and for the several school districts, community college districts,  
16 and special districts and named in the Schedule A attached to this resolution, the  
17 rates of taxation upon the assessed valuation of property within school districts,  
18 community college districts and special districts, respectively as the same appear  
19 upon the assessment roll for the Fiscal Year 2020-21 are fixed and levied for the  
20 purposes set out in connection with each district as further provided in Schedule A  
21 attached to this Resolution.
- 22 3. The unitary tax, which is assessed by the State Board of Equalization, within Fresno  
23 County, as further provided in Schedule A attached to this Resolution, is hereby  
24 levied in Fresno County.
- 25 4. This Board finds and determines all proceedings of this Board, and all actions of the  
26 County Auditor-Controller/Treasurer-Tax Collector, with respect to the matters stated  
27 in this resolution have been conducted and carried out duly in compliance with all  
28 applicable laws, and are hereby ratified and approved.

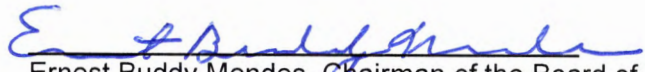
1 THE FOREGOING, was passed and adopted by the following vote of the Board of  
2 Supervisors of the County of Fresno this 1<sup>st</sup> day of September, 2020, to wit:

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

5 NOES: None

6 ABSENT: None

7 ABSTAINED: None

8   
9 Ernest Buddy Mendes, Chairman of the Board of  
Supervisors of the County of Fresno

10 **ATTEST:**

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

13 By: Susan Bishop  
14 Deputy

COUNTY OF FRESNO  
AUDITOR-CONTROLLER/TREASURER-TAX COLLECTOR  
AD VALOREM TAX RATES FOR 2020-21  
SCHEDULE A

	TAX RATES(%)	DEBT SERVICE RATES(%)	ASSESSMENT RATES(%)
GENERAL COUNTYWIDE	1.000000		
UNITARY	0.998234	0.401302	
<b><u>ELEMENTARY SCHOOLS</u></b>			
BIG CREEK 2018 REFUNDING		0.012664	
KINGSBURG JUES 2016, SERIES A		0.006470	
KINGSBURG JUES 2016, SERIES B		0.011338	
KINGSBURG JUES 2016 REFUNDING		0.030188	
PINE RIDGE ESD 2018, SERIES A		0.003288	
PINE RIDGE ESD 2019 BAN		0.010198	
MONROE ESD 2018, SERIES A		0.022530	
WASHINGTON COLONY 2004		0.017376	
WEST FRESNO ELEMENTARY 2010 REFUNDING		0.026552	
WESTSIDE ESD 2018, SERIES A		0.021520	
<b><u>HIGH SCHOOLS</u></b>			
KINGSBURG UNION HIGH 1998		0.028058	
KINGSBURG HIGH 2014, SERIES A		0.007272	
KINGSBURG HIGH 2014, SERIES B		0.015026	
KINGSBURG HIGH 2016 REFUNDING		0.027164	
<b><u>UNIFIED SCHOOL DISTRICTS</u></b>			
CARUTHERS USD 2012, SERIES A		0.008148	
CARUTHERS USD 2012, SERIES B		0.002624	
CARUTHERS USD 2016, SERIES A (SFID 1)		0.052324	
CARUTHERS USD 2020 REFUNDING		0.034388	
CENTRAL USD 2014 REFUNDING		0.031562	
CENTRAL USD 2008, SERIES C		0.004692	
CENTRAL USD 2014 REFUNDING B		0.013468	
CENTRAL USD 2016 REFUNDING		0.040196	
CENTRAL USD 2008, SERIES D		0.005838	
CENTRAL USD 2016 ,SERIES A		0.012656	
CENTRAL USD 2016, SERIES B		0.038250	
CLOVIS USD 2001, SERIES B		0.010408	
CLOVIS USD 2004, SERIES A		0.000002	
CLOVIS USD 2012 REFUNDING		0.014898	
CLOVIS USD 2012, SERIES A		0.015214	
CLOVIS USD 2012, SERIES B		0.002858	
CLOVIS USD 2012, SERIES C		0.009682	
CLOVIS USD 2012, SERIES D		0.012668	
CLOVIS USD 2016 REFUNDING		0.005066	
CLOVIS USD 2017 REFUNDING		0.004016	
CLOVIS USD 2018 REFUNDING		0.005466	
CLOVIS USD 2019 REFUNDING		0.000872	
CLOVIS USD 2020 REFUNDING		0.074206	
COALINGA-HURON JUSD 2010, SERIES B		0.025928	
COALINGA-HURON JUSD 2012 REFUNDING		0.010432	
COALINGA-HURON JUSD 2010, SERIES D		0.000002	

COALINGA-HURON JUSD 2010, SERIES E	0.006442
COALINGA-HURON JUSD 2016, SERIES A	0.012816
COALINGA-HURON JUSD 2016, SERIES B	0.039464
COALINGA-HURON JUSD 2017 REFUNDING	0.017838
COALINGA-HURON JUSD 2016, SERIES C	0.000150
FIREBAUGH-LAS DELTAS USD 1998	0.023036
FIREBAUGH-LAS DELTAS USD 2016, SERIES A	0.048426
FIREBAUGH-LAS DELTAS USD 2017 REFUNDING	0.038438
FOWLER USD 2004, SERIES 2010 B	0.003288
FOWLER USD 2004, SERIES 2010 C	0.003470
FOWLER USD 2014 REFUNDING	0.032278
FOWLER USD 2016, SERIES A	0.030308
FOWLER USD 2016, SERIES B	0.017898
FOWLER USD 2020 REFUNDING	0.007418
FRESNO USD 1999 REFUNDING SERIES C	0.014246
FRESNO USD 2001, SERIES F	0.010240
FRESNO USD 2001, SERIES G	0.000694
FRESNO USD 2002 REFUNDING SERIES A	0.021558
FRESNO USD 2004 REFUNDING SERIES B	0.015612
FRESNO USD 2010 REFUNDING	0.006214
FRESNO USD 2010, SERIES A	0.004108
FRESNO USD 2010, SERIES B	0.016538
FRESNO USD 2010, SERIES C	0.006684
FRESNO USD 2010, SERIES D	0.007356
FRESNO USD 2010, SERIES E	0.011500
FRESNO USD 2010, SERIES F	0.003388
FRESNO USD 2012 REFUNDING SERIES A	0.010090
FRESNO USD 2012 REFUNDING SERIES B	0.008134
FRESNO USD 2015 REFUNDING	0.003992
FRESNO USD 2016, SERIES A	0.003930
FRESNO USD 2016, SERIES B	0.002938
FRESNO USD 2016, SERIES C	0.041642
FRESNO USD 2020 REFUNDING	0.025000
GOLDEN PLAINS USD 2014, SERIES A	0.014514
GOLDEN PLAINS USD 2014, SERIES B	0.030570
KERMAN USD 2004, SERIES 2006 B	0.012194
KERMAN USD 2008, SERIES 2009	0.020952
KERMAN USD 2015 REFUNDING	0.023266
KERMAN USD 2016 SERIES 2017	0.022830
KERMAN USD 2016 SERIES 2018	0.017482
KERMAN USD 2008 SERIES 2019	0.028918
KINGS CANYON JUSD 2002	0.051270
KINGS CANYON JUSD 2006, SERIES 2007 B	0.007604
KINGS CANYON JUSD 2013, SERIES A	0.000002
KINGS CANYON JUSD 2014, SERIES B	0.005696
KINGS CANYON JUSD 2012, SERIES 2016 C	0.020364
KINGS CANYON JUSD 2016 REFUNDING	0.035242
KINGS CANYON JUSD 2019 REFUNDING SERIES A	0.001858
KINGS CANYON JUSD 2020 REFUNDING	0.020848
LATON JUSD 2018, SERIES A	0.024832
LATON JUSD 2018, SERIES B	0.005864
MENDOTA USD 2012, SERIES A	0.029428
MENDOTA USD 2014, SERIES A	0.026404
MENDOTA USD 2014, SERIES B	0.028792
MENDOTA USD 2017 REFUNDING	0.021382

PARLIER USD 2014, SERIES A	0.023848
PARLIER USD 2014, SERIES B	0.022822
PARLIER USD 2015 REFUNDING	0.050760
PARLIER USD 2018, SERIES A	0.021518
PARLIER USD 2018, SERIES B	0.031336
PARLIER USD 2020, SERIES A	0.057002
RIVERDALE JUSD 1997, SERIES 1998	0.036114
SANGER USD 99 REFUNDING	0.027952
SANGER USD 2012, SERIES A	0.012826
SANGER USD 2012, SERIES B	0.015870
SANGER USD 2012, SERIES C	0.011548
SANGER USD 2014 REFUNDING	0.040366
SANGER USD 2016, SERIES A	0.031202
SANGER USD 2016, SERIES B	0.002806
SANGER USD 2018, SERIES A	0.052132
SELMA USD 2006, SERIES 2007 B	0.015784
SELMA USD 2006, SERIES 2009 C	0.002918
SELMA USD 2014 REFUNDING	0.039326
SELMA USD 2016, SERIES 2017 A	0.019608
SELMA USD 2016, SERIES 2019 B	0.032624
WASHINGTON USD 2012, SERIES A	0.020982
WASHINGTON USD 2012, SERIES B	0.016468
WASHINGTON USD 2018 REFUNDING	0.020028

#### **COMMUNITY COLLEGES**

WEST HILLS CCD 2012 REFUNDING.	0.001288
WEST HILLS CCD 2014, SERIES B	0.008204
WEST HILLS CCD 2015 REFUNDING SERIES C	0.005706
WEST HILLS CCD 08, SFID 01, SERIES A (NORTHERN AREA)	0.003716
WEST HILLS CCD 08, SFID 01, SERIES B (NORTHERN AREA)	0.008970
WEST HILLS CCD, SFID 01, 2015 REFUNDING SERIES A	0.001876
WEST HILLS CCD 08, SFID 02, SERIES A (COALINGA AREA)	0.003830
WEST HILLS CCD 08, SFID 02, SERIES B (COALINGA AREA)	0.018002
WEST HILLS CCD, SFID 02, 2016 REFUNDING SERIES A	0.003482
WEST HILLS CCD 08, SFID 03, SERIES A (LEMOORE AREA)	0.002206
WEST HILLS CCD 08, SFID 03, SERIES B (LEMOORE AREA)	0.003800
WEST HILLS CCD, SFID 03, 2012 SERIES A	0.005816
WEST HILLS CCD, SFID 03, 2016 REFUNDING SERIES B	0.008862
STATE CENTER C. COLLEGE 2002 REFUNDING SERIES 2012	0.001944
STATE CENTER C. COLLEGE 2015 REFUNDING	0.004272
STATE CENTER C. COLLEGE 2016, SERIES A	0.000002
STATE CENTER C. COLLEGE 2016, SERIES B	0.016702
STATE CENTER C. COLLEGE 2017 REFUNDING	0.000002
STATE CENTER C. COLLEGE 2002, SERIES 2018 A	0.002750

#### **SPECIAL DISTRICTS**

SIERRA KINGS HCD 2015 REFUNDING	0.053762	
COALINGA-HURON RPD 2016, SERIES A	0.005126	
COALINGA-HURON RPD 2016, SERIES B	0.007594	
CENTRAL VALLEY PEST		9.500000
LOWER SAN JOAQUIN LEVY	(0.022636)	
WEST FRESNO RED SCALE		0.845004
WESTLANDS WATER	(0.044828)	

**JOINT COUNTY**

DINUBA UNIFIED BONDS 2002	0.035000
DINUBA UNIFIED BONDS 2006	0.060000
CUTLER-OROSI JOINT UNIFIED BONDS 2004	0.020000
CUTLER-OROSI JOINT UNIFIED BONDS 2016	0.030000
MERCED COMMUNITY COLLEGE	0.019900
DOS PALOS ORO LOMA	0.029300

**CITIES RATES**

CITY OF COALINGA	0.072000
CITY OF FRESNO	0.032438
CITY OF SELMA	0.017500