



## RESOLUTION NO. **121-2017**

OF THE BOARD OF SUPERVISORS OF THE COUNTY OF EL DORADO

### **RESOLUTION TO ADOPT FISCAL YEAR 2017/18 SECURED TAX RATES SET BY THE EL DORADO COUNTY BOARD OF SUPERVISORS**

**WHEREAS**, Government Code §29100 requires the El Dorado County Board of Supervisors to adopt by resolution on or before October 3 of each year the 1% general tax rate, as specified in Article XIII A of the State Constitution, on the secured roll for property located within El Dorado County.

**WHEREAS**, Education Code §15250 requires the El Dorado County Board of Supervisors to adopt by resolution on or before October 3 of each year the rates of taxes for voter-approved indebtedness on the secured roll for property located within the K-12 school and community college districts whose boundaries are located wholly within El Dorado County.

**WHEREAS**, Education Code §15250 requires the Sacramento County Board of Supervisors to adopt by resolution on or before October 3 of each year the rates of taxes for voter-approved indebtedness on the secured roll for property located within the Los Rios Community College District whose boundaries are located in the counties of El Dorado, Placer, Sacramento, Solano, and Yolo.

**WHEREAS**, Education Code §15250 requires the Placer County Board of Supervisors to adopt by resolution on or before October 3 of each year the rates of taxes for voter-approved indebtedness on the secured roll for property located within the Tahoe Truckee Unified School District whose boundaries are located in the counties of El Dorado, Nevada, and Placer.

**WHEREAS**, Government Code §61126 and Public Resources Code §5790.15 requires the Cameron Park Community Services Board of Directors to adopt by resolution the rate of tax for voter-approved indebtedness on the secured roll each year for Measure C of the March 8, 2005 election for property located within the district whose boundaries are located wholly in the county of El Dorado.

**WHEREAS**, Water Code §22975(d) and Government Code §25211.1 et seq. require the El Dorado Irrigation District Board of Directors to adopt by resolution the rate of tax for voter-approved indebtedness on the secured roll each year for the elections of 1959, 1969, 1972, and 1975 for property located within the district whose boundaries are located in the counties of El Dorado and Sacramento.

**WHEREAS**, Revenue and Taxation Code §100 requires the rate of tax for voter-approved indebtedness to be levied on the secured roll pursuant to a statutory formula for unitary property assessed by the State Board of Equalization.

**NOW, THEREFORE, BE IT RESOLVED** the El Dorado County Board of Supervisors establishes the rates of taxes for the county-wide general tax and voter-approved indebtedness of the K-12 school and community college districts located wholly within El Dorado County as shown in Exhibit A on the secured tax roll for the fiscal year July 1, 2017 – June 30, 2018:

PASSED AND ADOPTED by the Board of Supervisors of the County of El Dorado at a regular meeting of said Board, held the 15th day of August, 2017, by the following vote of said Board:

Ayes: Veerkamp, Ranalli, Frentzen, Hidahl, Novasel  
Noes: None  
Absent: None

Attest:  
James S. Mitrison  
Clerk of the Board of Supervisors

By: Kyra Schaffenberg  
Deputy Clerk

Shiva E. Frentzen  
Chair, Board of Supervisors  
Shiva Frentzen

**EXHIBIT A**  
**2017/18 SECURED PROPERTY RATES OF TAXES SET BY**  
**EL DORADO COUNTY BOARD OF SUPERVISORS**

	<u>Tax Rate on Property's Net Assessed Value</u>
PROPOSITION 13 – GENERAL TAX LEVY	1.0000%
<b>K-12 SCHOOL DISTRICTS</b>	
Black Oak Mine Unified School District – Election of 2006	.0247%
Buckeye Union School District – Election of 2006	.0205%
Camino Union School District – Election of 2016	.0234%
El Dorado Union High School – Election of 1997	.0038%
El Dorado Union High School – Election of 2008	.0126%
Gold Oak Union School District – Election of 2008	.0266%
Gold Trail Union School District – Election of 2002	.0112%
Lake Tahoe Unified – Election of 1999	.0231%
Lake Tahoe Unified – Election of 2008	.0422%
Mother Lode Union School District – Election of 2016	.0152%
Placerville Union School District – Election of 2002	.0221%
Placerville Union School District – Election of 2015	.0117%
Pollock Pines Elementary School District – Election of 2008	.0085%
Rescue Union School District – Election of 1998	.0294%
<b>COMMUNITY COLLEGE DISTRICTS</b>	
Lake Tahoe Community College – Election of 2014	.0218%

**TAX RATES SET BY STATUE OR BY TAXING JURSDICTIONS OTHER THAN THE EL DORADO COUNTY BOARD OF SUPERVISORS:**

*STATE BOARD OF EQUALIZATION ASSESSED PROPERTY*

- *Unitary Property (Tax Rate Area 000-001)*

*K-12 SCHOOL DISTRICTS*

- *Tahoe/Truckee Unified Election of 1993, Series A 1998 Refunding 2010*
- *Tahoe/Truckee Unified Election of 1993, Series B Refunding 2004*
- *Tahoe/Truckee Unified Elections of 1999 & 2002, Facilities Improvement District #2*
- *Tahoe/Truckee Unified Election of 2014, Facilities Improvement District #2*

*COMMUNITY COLLEGE DISTRICTS*

- *Los Rios Community College – Election of 2002*
- *Los Rios Community College – Election of 2008*

*SPECIAL DISTRICTS*

- *Cameron Park Community Services District – Election of 2005*
- *El Dorado Irrigation District – Elections of 1953, 1959, & 1961 (only levied on the land assessed value)*