

RESOLUTION NO.

OF THE BOARD OF SUPERVISORS OF THE COUNTY OF EL DORADO

RESOLUTION TO ADOPT FISCAL YEAR 2025/26 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 XIIIA 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 and the Sierra Community College District, both of 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, 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, 2025 – June 30, 2026:

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PASSED AND ADOPTED by the Board of Board, held the day of	•	e County of El Dorado at a regular meeting of said , by the following vote of said Board:
	Ayes:	
Attest:	Noes:	
Kim Dawson	Absent:	
Clerk of the Board of Supervisors		
By:		
Deputy Clerk		Chair, Board of Supervisors

EXHIBIT A 2025/26 SECURED PROPERTY RATES OF TAXES SET BY EL DORADO COUNTY BOARD OF SUPERVISORS

Tax Rate on Property's Net Assessed Value

	<u>Net Assessed Value</u>
PROPOSITION 13 – GENERAL TAX LEVY	1.0000%
K-12 SCHOOL DISTRICTS	
Black Oak Mine Unified School District – Election of 2006	.021260%
Black Oak Mine Unified School District – Election of 2024	.048618%
Buckeye Union School District – Election of 2006	.018243%
Camino Union School District – Election of 2016	.022492%
El Dorado Union High School – Election of 2008	.010422%
Gold Oak Union School District – Election of 2008	.023049%
Gold Trail Union School District –Election of 2002	.005574%
Lake Tahoe Unified – Election of 1999	.013614%
Lake Tahoe Unified – Election of 2008	.033000%
Lake Tahoe Unified – Election of 2024	.032986%
Mother Lode Union School District – Election of 2016	.013066%
Placerville Union School District – Election of 2002	.013881%
Placerville Union School District – Election of 2015	.002400%
Pollock Pines Elementary School District – Election of 2012	.020935%
Pollock Pines Elementary School District – Election of 2024	.028000%
Rescue Union School District – Election of 1998	.024268%
COMMUNITY COLLEGE DISTRICTS	
Lake Tahoe Community College – Election of 2014	.015000%

TAX RATES SET BY STATUE OR BY TAXING JURSIDICTIONS 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 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
- Sierra Community College Election of 2018

SPECIAL DISTRICTS

• Cameron Park Community Services District – Election of 2005