

County of Lassen
Auditor

H I



Diana Wemple

Auditor

Lori Pearce

Assistant Auditor

County Administration Center

221 South Roop Street, Suite 1

Susanville, CA 96130-4339



(530) 251-8233

FAX: (530) 251-2664

September 18, 2018

To: Richard Egan, CAO

e-mail : dwemple@co.lassen.ca.us

e-mail: lpearce@co.lassen.ca.us

From: Diana Wemple, Auditor

Re: Fiscal Year 2018-19 Property Tax Rates and Levy

RECOMMENDATION

It is recommended that the Board of Supervisors adopt a resolution approving the FY 2018-19 property tax rates and levy for voter-approved debt service, unitary debt service, and watermaster services fees.

SUMMARY

The Auditor Office computes tax rates in order to raise sufficient funds to cover current payments of principal and interest on voter approved obligations. The following are the steps used to calculate the rates for each bond, loan or voter approved debt: 1. The annual debt service requirement is reduced by all other revenue sources such as unitary debt service, interest earned, and cash balances; 2. The remaining debt service requirement for each bond, loan or voter approved debt is divided by the assessed valuation within the respective district; 3. The rate is then applied to the secured tax bill for the assessments within the tax rate areas of each district.

Watermaster apportionment listings are received by the Auditor and Board of Supervisors each year. Water Code 4276 states that Auditor shall enter the amount of each apportionment on each respective parcel as they appear on the current assessment roll. Water Code 4277 states that the Board of Supervisors shall annually and at the time of levying county taxes, levy the apportionments in the amounts certified by watermaster service agencies.

DISCUSSION

The approval of these tax rates is necessary in order to satisfy Government Code 29100 and Water Code 4277 (attached).

ALTERNATIVES

The Board could decline to adopt the proposed rates; however, that would result in the county violating Government Code 29100, which requires that each county adopt a countywide property tax rate and rates for any applicable voter-approved indebtedness to be levied on the secured property tax roll.

There would be a violation of Water Code 4277 should the Board decline to levy watermaster apportionments at the time of levying county taxes.

RESOLUTION NO. 2018-

RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF LASSEN
APPROVING THE FY 2018/19 TAX RATES AND LEVY FOR VOTER-APPROVED DEBT
SERVICE, UNITARY DEBT SERVICE AND WATERMASTER SERVICE

WHEREAS, the Board of Supervisors is required by California Government Code 29100 to adopt the annual tax rates and levy taxes upon taxable property in the County of Lassen, and

WHEREAS, voter-approved debt service rates have been calculated according to Government Code Section 29100 and submitted to the Board of Supervisors,

WHEREAS, California Water Code Section 4277 directs that the Board of Supervisors shall annually, and at the time of levying county taxes, levy on the land within the county and within the watermaster service areas apportionments sufficient to raise the amount certified by watermaster service agencies,

NOW, THEREFORE, BE IT RESOLVED, that the Board of Supervisors of the County of Lassen approve the attached FY 2018/19 tax rates and levy for Voter-Approved Debt Service, Unitary Debt Service and Watermaster Service Areas.

DULY PASSED AND ADOPTED this 18th day of September 2018, by the Board of Supervisors of the County of Lassen by the following vote:

AYES:
NOES:
ABSENT:
ABSTAIN:
RECUSE:

Chris Gallagher, CHAIRMAN
Board of Supervisors
County of Lassen
State of California

ATTEST:

Michele Yderraga
Clerk of the Board of Supervisors

By: _____
Deputy

**COUNTY OF LASSEN
STATE OF CALIFORNIA
FISCAL YEAR 2018/2019 TAX RATES BY TAX RATE AREA
AND WATERMASTER SERVICE AREA LEVY**

School District	Countywide Rate	Elementary Bond	Elementary Building Bond	Total Tax Rate	Tax Rate Area
Unitary				1.0260	000001
Unitary Railroad				1.0272	000002
Susanville	1.0000	0.0232		1.0232	01000
	1.0000	0.0232		1.0232	01001
	1.0000	0.0232		1.0232	01002
	1.0000	0.0232		1.0232	01004
	1.0000	0.0232		1.0232	01005
	1.0000	0.0232		1.0232	01006
	1.0000	0.0232		1.0232	01007
	1.0000	0.0232		1.0232	01008
	1.0000	0.0232		1.0232	01009
	1.0000	0.0232		1.0232	01010
	1.0000	0.0232		1.0232	01011
	1.0000	0.0232		1.0232	01012
	1.0000	0.0232		1.0232	01013
	1.0000	0.0232		1.0232	01014
	1.0000	0.0232		1.0232	01015
	1.0000	0.0232		1.0232	01016
	1.0000	0.0232		1.0232	01017
	1.0000	0.0232		1.0232	01018
	1.0000	0.0232		1.0232	01019
	1.0000	0.0232		1.0232	01020
	1.0000	0.0232		1.0232	01021
	1.0000	0.0232		1.0232	01022
	1.0000	0.0232		1.0232	01023
	1.0000	0.0232		1.0232	01024
	1.0000	0.0232		1.0232	01028
	1.0000	0.0232		1.0232	01029
	1.0000	0.0232		1.0232	01030
	1.0000	0.0232		1.0232	01031
	1.0000	0.0232		1.0232	01032
	1.0000	0.0232		1.0232	01033
	1.0000	0.0232		1.0232	01034
	1.0000	0.0232		1.0232	01036
	1.0000	0.0232		1.0232	01038
	1.0000	0.0232		1.0232	01047
	1.0000	0.0232		1.0232	01049
	1.0000	0.0232		1.0232	80001
	1.0000	0.0232		1.0232	80002
	1.0000	0.0232		1.0232	80003
	1.0000	0.0232		1.0232	80004
	1.0000	0.0232		1.0232	80005
	1.0000	0.0232		1.0232	80006
	1.0000	0.0232		1.0232	80007
	1.0000	0.0232		1.0232	80008
	1.0000	0.0232		1.0232	80009
	1.0000	0.0232		1.0232	80010
	1.0000	0.0232		1.0232	80011
	1.0000	0.0232		1.0232	80012
	1.0000	0.0232		1.0232	80013
	1.0000	0.0232		1.0232	80015
	1.0000	0.0232		1.0232	80017

School District	Countywide Rate	Elementary Bond	Elementary Building Bond	Total Tax Rate	Tax Rate Area
Richmond	1.0000	0.0585		1.0585	01003
	1.0000	0.0585		1.0585	75001
	1.0000	0.0585		1.0585	75002
	1.0000	0.0585		1.0585	75003
	1.0000	0.0585		1.0585	75004

**COUNTY OF LASSEN
STATE OF CALIFORNIA
FISCAL YEAR 2018/2019 TAX RATES BY TAX RATE AREA**

School District	Countywide Rate	Elementary Bond	Elementary Building Bond	Total Tax Rate	Tax Rate Area
Janesville	1.0000	0.0343		1.0343	62001
	1.0000	0.0343		1.0343	62002
	1.0000	0.0343		1.0343	62003
	1.0000	0.0343		1.0343	62004
	1.0000	0.0343		1.0343	62005
	1.0000	0.0343		1.0343	62006
	1.0000	0.0343		1.0343	62007
	1.0000	0.0343		1.0343	62008
	1.0000	0.0343		1.0343	62009
	1.0000	0.0343		1.0343	62010
	1.0000	0.0343		1.0343	62011
	1.0000	0.0343		1.0343	62012
	1.0000	0.0343		1.0343	62013

School District	Countywide Rate	Elementary Bond	Elementary Building Bond	Total Tax Rate	Tax Rate Area
Fort Sage - Long Valley	1.0000			1.0000	60000
	1.0000			1.0000	60001
	1.0000			1.0000	60002

School District	Countywide Rate	Elementary Bond	Elementary Building Bond	Total Tax Rate	Tax Rate Area
Fort Sage - Herlong	1.0000			1.0000	60003
	1.0000			1.0000	60004
	1.0000			1.0000	60005
	1.0000			1.0000	60006
	1.0000			1.0000	60007
	1.0000			1.0000	60008
	1.0000			1.0000	60009
	1.0000			1.0000	60010
	1.0000			1.0000	60011
	1.0000			1.0000	60012
	1.0000			1.0000	60013
	1.0000			1.0000	60014
	1.0000			1.0000	60015

School District	Countywide Rate	Elementary Bond	Elementary Building Bond	Total Tax Rate	Tax Rate Area
Johnstonville	1.0000		0.0000	1.0000	64001
	1.0000		0.0000	1.0000	64002
	1.0000		0.0000	1.0000	64003
	1.0000		0.0000	1.0000	64004

School District	Countywide Rate	Elementary Bond	Elementary Building Bond	Total Tax Rate	Tax Rate Area
Ravendale	1.0000			1.0000	74000
	1.0000			1.0000	74001
	1.0000			1.0000	74004

School District	Countywide Rate	Elementary Bond	Elementary Building Bond	Total Tax Rate	Tax Rate Area
Shaffer Union	1.0000			1.0000	01025

**COUNTY OF LASSEN
STATE OF CALIFORNIA
FISCAL YEAR 2018/2019 TAX RATES BY TAX RATE AREA**

1.0000			1.0000	01026
1.0000			1.0000	01027
1.0000			1.0000	77000
1.0000			1.0000	77001
1.0000			1.0000	77002
1.0000			1.0000	77003
1.0000			1.0000	77004
1.0000			1.0000	77005
1.0000			1.0000	77006
1.0000			1.0000	77007
1.0000			1.0000	77008
1.0000			1.0000	77009
1.0000			1.0000	77010
1.0000			1.0000	77011
1.0000			1.0000	77012
1.0000			1.0000	77013
1.0000			1.0000	77014
1.0000			1.0000	77015

School District	Countywide Rate	Elementary Bond	Elementary Building Bond	Total Tax Rate	Tax Rate Area
Westwood	1.0000	0.0717		1.0717	82001
	1.0000	0.0717		1.0717	82002
	1.0000	0.0717		1.0717	82003
	1.0000	0.0717		1.0717	82004
	1.0000	0.0717		1.0717	82005
	1.0000	0.0717		1.0717	82006

School District	Countywide Rate	LASSEN COUNTY WATER WORKS BOND	Rate Reduction Big Valley Pest	Total Tax Rate	Tax Rate Area
Big Valley	1.0000			1.0000	52001
	1.0000			1.0000	52002
	1.0000			1.0000	52003
	1.0000			1.0000	52004
	1.0000			1.0000	52005
	1.0000			1.0000	52006
	1.0000			1.0000	52007
	1.0000			1.0000	52008
	1.0000			1.0000	52009
	1.0000			1.0000	52010
	1.0000			1.0000	52011
	1.0000			1.0000	52012
	1.0000			1.0000	52013
	1.0000			1.0000	52014
	1.0000			1.0000	52015
	1.0000			1.0000	52016
	1.0000			1.0000	52017
	1.0000			1.0000	52018
	1.0000			1.0000	52019
	1.0000			1.0000	52020
	1.0000			1.0000	52021
	1.0000			1.0000	52022
	1.0000			1.0000	52023
	1.0000			1.0000	52024
	1.0000			1.0000	52025
	1.0000			1.0000	52026

School District	Countywide Rate	Community College Bond	Mayer Hosp Bond	Fall River School Dist	Total Tax Rate	Tax Rate Area
Fall River & Shasta Joint Community College	1.0000	0.0097	0.0771	0.0358	1.1226	58003
	1.0000	0.0097	0.0771	0.0358	1.1226	58005
	1.0000	0.0097	0.0771	0.0358	1.1226	58007
	1.0000	0.0097	0.0771	0.0358	1.1226	58009
	1.0000	0.0097	0.0771	0.0358	1.1226	58001
	1.0000	0.0097	0.0771	0.0358	1.1226	58002

**COUNTY OF LASSEN
STATE OF CALIFORNIA
FISCAL YEAR 2018/2019 TAX RATES BY TAX RATE AREA**

	1.0000	0.0097	0.0771	0.0358	1.1226	58004
	1.0000	0.0097	0.0771	0.0358	1.1226	58006
	1.0000	0.0097	0.0771	0.0358	1.1226	58008

School District	Countywide Rate	Elementary Bond	Elementary Building Bond	Total Tax Rate	Tax Rate Area
Modoc Joint Unified	1.0000			1.0000	70001
	1.0000			1.0000	70002

School District	Countywide Rate	Elementary Bond	Elementary Building Bond	Total Tax Rate	Tax Rate Area
Surprise Valley	1.0000			1.0000	79000
	1.0000			1.0000	79001
	1.0000			1.0000	79002

Ash Creek Watermaster Service Area
Susan River Watermaster Service Area

annual levy \$11,894
annual levy \$141,734

Lassen County Auditor's Office
Debt Service Requirements
2018/2019

Bond Names		17/18		17/18		18/19		Reserve	Total Payments	Trust Acct July	Amt to Raise	18/19
		Interest	Principal	Interest	Principal	Interest	Principal	Due Jan 1, 2018	18/19	Beginning Balance		Bond Rates
Richmond '96**** 421-0000-7704183	0.0642%	17,451.26	55,000.00	14816.26	65000	11996.88	65000	39,209.38	116,206.26	47,590.61	68,615.65	0.0585%
Janesville '96*** 403-0000-7704182	0.0301%	18,162.50	75,000.00	15162.5	80000	11,962.50	90,000.00	47,581.25	149,543.75	58,343.48	91,200.27	0.0343%
Susanville '89** 425-0000-7704085	0.0000%								0.00		0.00	0.0000%
Susanville Bond (NEW 09/10) 425-0000-7704247	0.0544%	218,431.26	85,000.00	218431.26	100000	218,431.26	115,000.00	159,215.63	492,646.89	301,686.85	190,960.04	0.0232%
Westwood '96/2005 (see below) 427-0000-7704184	0.0022%	18,678.76	80,000.00	15318.76	85000	11,706.26	85,000.00	96,706.26	193,412.52	110,789.43	82,623.09	0.0717%
State Building Bonds												
Mayers Memorial Hospital NEW 12/13 306-0061-7603061	0.0320%								0.00	0.00	0.00 *	0.0771%
LC Water Works Bond 306-0061-7603044	0.0000%	PAID IN FULL 2010/11							0.00	1,697.52	-1,632.28	0.0000%
Fall River Joint Unified 306-0061-7603061 05/06	0.0276%								0.00	0.00	0.00 *	0.0358%
Shasta Comm College 306-0061-7603061	0.0082%								0.00	0.00	0.00 *	0.0097%

Fall River, Mayers Memorial Hospital and Shasta College rates are calculated by Shasta County. Final approved rates rec'd 8/20/14.



California.

LEGISLATIVE INFORMATION

Code: Section: [Up^](#)[<< Previous](#)[Next >>](#)[cross-reference chaptered bills](#)[Add To My Favorites](#)[Highlight](#)**GOVERNMENT CODE - GOV****TITLE 3. GOVERNMENT OF COUNTIES [23000 - 33205]** (Title 3 added by Stats. 1947, Ch. 424.)**DIVISION 3. FINANCIAL PROVISIONS [29000 - 30608]** (Division 3 added by Stats. 1947, Ch. 424.)**CHAPTER 1. Budget and Tax Levy [29000 - 29144]** (Chapter 1 repealed and added by Stats. 1963, Ch. 1209.)**ARTICLE 5. Tax Levy [29100 - 29109]** (Article 5 added by Stats. 1963, Ch. 1209.)

29100. (a) On or before October 3 of each year, the board shall adopt by resolution the rates of taxes on the secured roll, not to exceed the 1-percent limitation specified in Article XIII A of the Constitution and Sections 93 and 100 of the Revenue and Taxation Code. For voter-approved indebtedness, the board shall adopt the rates on the secured roll by determining the percentage of full value of property on the secured roll legally subject to support the annual debt requirement. Each rate shall be such as will produce the amount determined as necessary to be raised by taxation on the secured roll after due allowance for delinquency, anticipated changes to the roll, disputed tax revenues anticipated to be impounded pursuant to Section 26906.1, amounts subject to the Community Redevelopment Law (Part 1 (commencing with Section 33000) of Division 24 of the Health and Safety Code), and other available financing sources. The board may adopt a rate for voter-approved indebtedness as will produce an amount determined as appropriate for necessary reserves.

(b) For purposes of this section, "an amount appropriate for necessary reserves" shall be limited to an amount sufficient to accommodate the county's anticipated annual cashflow needs for servicing the county's voter-approved debt. The funds reserved may service only the debt for which the extraordinary rate is levied. All interest earned on the amount deposited in the nonspendable, restricted, committed, or assigned fund balance account shall accrue to the same account.

(Amended by Stats. 2011, Ch. 382, Sec. 1.10. Effective January 1, 2012.)



California

LEGISLATIVE INFORMATION

Code: Section: [Up^](#)[<< Previous](#)[Next >>](#)[cross-reference chaptered bills](#)[Add To My Favorites](#)**WATER CODE - WAT****DIVISION 2. WATER [1000 - 5976]** (*Division 2 enacted by Stats. 1943, Ch. 368.*)**PART 4. DISTRIBUTION OF WATER IN WATERMASTER SERVICE AREAS [4000 - 4407]** (*Part 4 enacted by Stats. 1943, Ch. 368.*)**CHAPTER 7. Expenses of Distribution [4200 - 4335]** (*Chapter 7 enacted by Stats. 1943, Ch. 368.*)**ARTICLE 4. Payment and Collection [4275 - 4279]** (*Article 4 repealed and added by Stats. 1961, Ch. 360.*)

4277. The board of supervisors of each county in which there lies a watermaster service area or any portion thereof shall annually, and at the time of levying county taxes, levy on the land within the county and within the watermaster service area apportionments sufficient to raise the amounts certified by the department.

(*Repealed and added by Stats. 1961, Ch. 360.*)