

FORM APPROVED COUNTY COUNSEL 7/24/14
 BY: GREGORY P. PRIAMOS DATE

**SUBMITTAL TO THE BOARD OF SUPERVISORS
 COUNTY OF RIVERSIDE, STATE OF CALIFORNIA**



FROM: COUNTY AUDITOR-CONTROLLER

SUBMITTAL DATE:
 August 28, 2014

SUBJECT: Adopting Tax Rates and Levy of Taxes for County, School Districts, Cities and Special Districts for the 2014/2015 Secured Tax Roll, [District: All]: [\$0]

RECOMMENDED MOTION: That the Board of Supervisors:
 Adopt Resolution 2014-180 fixing tax rates and levy of taxes for property on the Secured Tax Roll.

BACKGROUND:

Summary

Sections 29100, 29101 and 29102 of the Government Code require your honorable Board to adopt the tax rates and the levy of taxes for the County, School Districts, Cities and Special Districts on the Secured Tax Roll for each year.

In accordance with Section 29103 of the Government Code, my office completed calculation and review of the required tax rates to be applied on the 2014/2015 County Secured Assessment Roll based on current law.

In accordance with Section 29106 of the Government Code, I am submitting the attached listing of the 2014/2015 tax rates for adoption.

Paul Angulo
 PAUL ANGULO, CPA, M.A.
 County Auditor-Controller

FINANCIAL DATA	Current Fiscal Year:	Next Fiscal Year:	Total Cost:	Ongoing Cost:	POLICY/CONSENT (per Exec. Office)
COST	\$ n/a	\$ n/a	\$ n/a	\$ n/a	Consent <input type="checkbox"/> Policy <input type="checkbox"/>
NET COUNTY COST	\$ n/a	\$ n/a	\$ n/a	\$ n/a	

SOURCE OF FUNDS: n/a
Budget Adjustment: No
For Fiscal Year: 2014-15

C.E.O. RECOMMENDATION:

APPROVE
 BY: *Karen L. Johnson*
 Karen L. Johnson

County Executive Office Signature

MINUTES OF THE BOARD OF SUPERVISORS

- A-30
- Positions Added
- 4/5 Vote
- Change Order

Prev. Agn. Ref.:

District: ALL

Agenda Number:

3-21

Departmental Concurrence

**SUBMITTAL TO THE BOARD OF SUPERVISORS, COUNTY OF RIVERSIDE, STATE OF CALIFORNIA
FORM 11: Adopting Tax Rates and Levy of Taxes for County, School Districts, Cities and Special Districts for
the 2014/2015 Secured Tax Roll, [District: All]: [\$0]**

DATE: August 28, 2014

PAGE: 2 of 2

BACKGROUND:

Impact on Citizens and Businesses

By law (Government Code 29100) the Board of Supervisors must adopt the current year's tax rates on or before the 3rd business day in October.

SUPPLEMENTAL:

Additional Fiscal Information

n/a

Contract History and Price Reasonableness

Debt service tax rates (debt rates) are the vehicle for raising the amount of taxes needed to pay an annual principal and interest payment on voter-approved indebtedness.

2 RESOLUTION NO. 2014-180

3 OF THE BOARD OF SUPERVISORS

4 FIXING TAX RATES AND LEVYING THE TAXES FOR

5 FISCAL YEAR 2014-2015

6
7 **BE IT FOUND, DETERMINED, RESOLVED AND ORDERED** by the Board of Supervisors of
8 the County of Riverside, State of California, in regular session assembled on September 9, 2014, that
9 pursuant to Sections 29100 through 29103 and 29106 of the California Government Code, the tax rates
10 for property on the 2014-2015 secured tax roll be fixed as set in the schedule attached hereto (the
11 "Schedule"), and that such tax rates for the County of Riverside, county school districts, cities and
12 special districts for the Fiscal Year 2014-2015 are hereby adopted.

13 **BE IT FURTHER RESOLVED** that the levy of the taxes on the property on the secured tax roll
14 for the County of Riverside, county school districts, cities and special districts for the Fiscal Year 2014-
15 2015 in accordance with the tax rates on the Schedule be enrolled.

FORM APPROVED COUNTY COUNSEL
BY: *Nancy A. Gardner*
DALE A. GARDNER DATE

DISTRICT LIST FOR DISTRICT TAX RATE ENTRY

District Number	District Name	TRA	Indicator Number	Prior Year Tax Rate FY 2012-13	Current Year Tax Rate FY 2013-14	updated		Comparison from Prior Year
						7/21/2014	8/20/2014	
						New Year Tax Rate FY 2014-15		
01-0000	GENERAL PURPOSE	4,545	00010-1-2-000000	1.00000	1.00000	1.00000		0.00000
01-0001	SBE UNITARY	1	00150-1-2-000100	1.45862	1.46049	1.53971		0.07922
01-0002	SBE UNITARY RAILROAD	1	00015-1-2-000100	1.45862	1.46049	1.53971		0.07922
01-0095	SBE QUALIFIED ELECTRIC PROP	1	00016-1-2-000100	1.45862	1.46049	1.53971		0.07922
02-2701	CITY OF RIVERSIDE	171	03000-2-4-000800	0.00572	0.00673	0.00626		(0.00047)
03-0009	SAN BERNARDINO VLY COM COLLEGE	53	07100-1-3-004000	0.04590	0.04190	0.03930		(0.00260)
03-0018	COLTON JOINT UNIFIED SCHOOL	13	09864-2-2-003000	0.14880	0.11870	0.09730		(0.02140)
03-0501	ALVORD UNIFIED SCHOOL	91	08700-2-4-003000	0.11836	0.17571	0.17234		(0.00337)
03-0801	BANNING UNIFIED SCHOOL	93	09200-2-3-003000	0.10207	0.11284	0.10956		(0.00328)
03-1101	BEAUMONT UNIFIED SCHOOL	116	09600-2-4-003000	0.08486	0.09000	0.08169		(0.00831)
03-1601	COACHELLA VALLEY UNIFIED SCHOOL	235	09850-2-5-003000	0.07968	0.14919	0.14919		0.00000
03-1701	CORONA NORCO UNIFIED SCHOOL	264	09900-2-3-003000	0.06543	0.06844	0.06473		(0.00371)
03-2001	DESERT SANDS UNIFIED SCHOOL	521	10200-2-4-003000	0.11156	0.10954	0.10984		0.00030
03-3201	HEMET UNIFIED SCHOOL	397	10600-2-4-003000	0.12525	0.12502	0.11991		(0.00511)
03-3601	JURUPA UNIFIED SCHOOL	134	11500-2-3-003000	0.04783	0.04914	0.04619		(0.00295)
03-3901	MENIFEE SCHOOL	181	04500-1-2-001000	0.03543	0.03421	0.03275		(0.00146)
03-4201	MORENO VALLEY UNIFIED SCHOOL	216	11800-2-4-003000	0.04060	0.04354	0.04071		(0.00283)
03-4520	MURRIETA UNIFIED B&I	245	09701-6-4-003000	0.12238	0.12272	0.11699		(0.00573)
03-4701	NUVIEW SCHOOL	53	04800-1-3-001000	0.04043	0.07389	0.07156		(0.00233)
03-5128	PALM SPRINGS UNIFIED B&I 1992-A	587	12350-2-3-003000	0.09351	0.12961	0.10160		(0.02801)
03-5301	PALO VERDE UNIFIED SCHOOL	63	12400-2-4-003000	0.04315	0.04993	0.05362		0.00369
03-5701	PERRIS SCHOOL	104	05300-1-2-001000	0.01800	0.02524	0.05588		0.03064
03-5801	RIVERSIDE UNIFIED SCHOOL	177	12600-2-3-003000	0.05307	0.05307	0.05307		0.00000
03-6301	SAN JACINTO UNIFIED SCHOOL	197	13200-2-4-003000	0.12800	0.12746	0.11866		(0.00880)
03-6520	TEMECULA UNIFIED B&I	164	09801-6-3-003000	0.02740	0.03696	0.03019		(0.00677)
03-8001	VAL VERDE UNIFIED	250	06400-1-3-001000	0.08383	0.07235	0.07882		0.00647
03-8601	PERRIS UNION HS	487	06900-2-4-002000	0.03429	0.06970	0.06303		(0.00667)
03-9001	DESERT COMMUNITY COLLEGE	1,355	07400-1-3-004000	0.01995	0.01995	0.02325		0.00330
03-9101	RIVERSIDE CITY COMMUNITY COLLEGE	1,132	07600-1-4-004000	0.01702	0.01768	0.01791		0.00023
04-4391	SAN GORGONIO PASS MEM HOSPITAL	200	27400-1-4-039200	0.11572	0.11896	0.11296		(0.00600)
04-4821	COACHELLA VALLEY WATER DISTRICT	970	31100-1-3-030200	0.08000	0.10000	0.10000		0.00000
04-5121	DESERT WATER AG	101	34400-1-3-034000	0.10000	0.10000	0.10000		0.00000
04-5131	DESERT WTR AGENCY 1ST FR	87	34500-1-3-034000	0.10000	0.10000	0.10000		0.00000
04-5132	DESERT WTR AGENCY 2ND FR	9	34600-1-3-034000	0.10000	0.10000	0.10000		0.00000
04-5133	DESERT WTR AGENCY 3RD FR	7	34700-1-3-034000	0.10000	0.10000	0.10000		0.00000
04-5134	DESERT WTR AGENCY 4TH FR	5	34800-1-3-034000	0.10000	0.10000	0.10000		0.00000
04-5135	DESERT WTR AGENCY 5TH FR	10	34900-1-3-034000	0.10000	0.10000	0.10000		0.00000
04-5136	DESERT WTR AGENCY 6TH FR	29	35000-1-3-034000	0.10000	0.10000	0.10000		0.00000
04-5137	DESERT WTR AGENCY 7TH FR	7	35100-1-3-034000	0.10000	0.10000	0.10000		0.00000
04-5139	DESERT WTR AGENCY 9TH FR	2	35200-1-3-034000	0.10000	0.10000	0.10000		0.00000
04-5141	DESERT WTR AGENCY 10TH FR	38	35300-1-3-034000	0.10000	0.10000	0.10000		0.00000

DISTRICT LIST FOR DISTRICT TAX RATE ENTRY

District Number	District Name	TRA	Indicator Number	updated			Comparison from Prior Year
				7/21/2014	8/20/2014		
				Prior Year Tax Rate FY 2012-13	Current Year Tax Rate FY 2013-14	New Year Tax Rate FY 2014-15	
04-5171	SAN GORGONIO PASS WTR AGENCY DS	174	35400-1-4-039300	0.18500	0.18500	0.18500	0.00000
04-5301	MWD EAST 1301999	1,647	36300-1-3-035000	0.00350	0.00350	0.00350	0.00000
04-5333	MWD EAST 21ST FR 1301021	6	38500-1-3-035000	0.00350	0.00350	0.00350	0.00000
04-5351	MWD WEST 1302999	1,070	38600-1-3-035000	0.00350	0.00350	0.00350	0.00000
04-5372	MWD WEST 11TH FR 1302011	4	39700-1-3-035000	0.19100	0.19100	0.19100	0.00000
04-5403	EMWD IMP DIST U-17	12	40010-1-4-036000	0.03500	0.03500	0.00000	(0.03500)
04-5407	EMWD IMP DIST U-18	10	40210-1-4-036000	0.01500	0.01500	0.01500	0.00000
04-5466	EMWD IMP DIST 15	10	43900-1-4-036000	0.04000	0.04000	0.04000	0.00000
04-5469	EMWD IMP DIST 18	5	44200-1-4-036000	0.02600	0.02600	0.02600	0.00000
04-5472	EMWD IMP DIST 20	31	44400-1-4-036000	0.02200	0.02200	0.00000	(0.02200)
04-5473	EMWD IMP DIST 21	24	44500-1-4-036000	0.01300	0.01300	0.00000	(0.01300)
04-5474	EMWD IMP DIST 22	37	44600-1-4-036000	0.00300	0.00300	0.00300	0.00000
04-5475	EMWD IMP DIST 23	40	44700-1-4-036000	0.01400	0.01400	0.00000	(0.01400)
04-5476	EMWD IMP DST U-22	29	44719-1-4-036000	0.03000	0.03000	0.01100	(0.01900)
04-5477	EMWD IMP DIST U-15	7	44720-1-4-036000	0.04000	0.04000	0.00000	(0.04000)
04-5487	EMWD IMP DIST U-12	7	46300-1-4-036000	0.00800	0.00800	0.00800	0.00000
04-5488	EMWD IMP DIST U-9	17	46000-1-4-036000	0.05000	0.05000	0.05000	0.00000
04-5489	EMWD IMP DIST U-10	2	46100-1-4-036000	0.03300	0.03300	0.03300	0.00000
04-5492	EMWD IMP DIST U-2	7	45300-1-4-036000	0.01000	0.01000	0.01000	0.00000
04-5494	EMWD IMP DIST U-4	5	45500-1-4-036000	0.05000	0.05000	0.05000	0.00000
04-5495	EMWD IMP DIST U-5	7	45600-1-4-036000	0.01600	0.01600	0.01600	0.00000
04-5496	EMWD IMP DIST U-6	15	45700-1-4-036000	0.05000	0.05000	0.05000	0.00000
04-5497	EMWD IMP DIST U-7	7	45800-1-4-036000	0.02300	0.02300	0.02300	0.00000
04-5498	EMWD IMP DIST U-8	99	45900-1-4-036000	0.00300	0.00300	0.00300	0.00000
04-5502	EMWD IMP DIST U-14	7	45910-1-4-036000	0.02000	0.02000	0.02000	0.00000
04-5651	SAN BERNARDINO V MUNI WTR DS	16	48300-1-3-000000	0.16250	0.16250	0.16250	0.00000
04-5925	EMWD IMP DIST U-19	20	46410-1-4-036000	0.01500	0.01500	0.00000	(0.01500)
04-5926	EMWD IMP DIST U-20	22	46411-1-4-036000	0.01700	0.01700	0.00000	(0.01700)
04-5927	EMWD IMP DIST U-21	7	46412-1-4-036000	0.02000	0.02000	0.02000	0.00000
04-5954	EMWD IMP U-35	60	46454-1-4-036000	0.02400	0.02400	0.02400	0.00000
04-5955	EMWD IMP U-36	60	46455-1-4-036000	0.02400	0.02400	0.02400	0.00000
28-5257	HIGH VALLEY WATER IMP NO 1 DS	2	35701-1-3-000000	0.58076	0.55075	0.53052	(0.02023)
28-5275	RCWD R DIV DS	115	35900-1-3-039100	0.30000	0.30000	0.30000	0.00000
28-5291	RCWD SAN R DIV DS	94	36200-1-4-039100	0.50000	0.50000	0.50000	0.00000
AUCA360 Report			Total	10.79486	11.02470	10.99196	(0.03274)
Rate Comparison Spreadsheet			Total	10.79486	11.02470	10.99196	-0.03274
			Difference	0.00000	0.00000	0.00000	0.00000