

FORM APPROVED COUNTY COUNSEL 7/26/14  
 BY: GREGORY P. PRIAMOS DATE

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

397



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

On motion of Supervisor Tavaglione, seconded by Supervisor Benoit and duly carried by unanimous vote, IT WAS ORDERED that the above matter is approved as recommended.

Ayes: Jeffries, Tavaglione, Stone, Benoit and Ashley  
 Nays: None  
 Absent: None  
 Date: September 9, 2014  
 xc: Auditor

Kecia Harper-Ihem  
 Clerk of the Board

By: *Kecia Harper-Ihem*  
 Deputy

Prev. Agn. Ref.:

District: ALL

Agenda Number:

3-21

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

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 3<sup>rd</sup> 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.

1 Board of Supervisors

County of Riverside

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.

16  
17  
18 ROLL CALL:

19 Ayes: Jeffries, Tavaglione, Stone, Benoit and Ashley  
20 Nays: None  
21 Absent: None

22 The foregoing is certified to be a true copy of a resolution duly  
23 adopted by said Board of Supervisors on the date therein set forth.

24 KECIA HARPER-IHEM, Clerk of said Board  
25 *[Signature]*  
26 Deputy

FORM APPROVED COUNTY COUNSEL  
BY *[Signature]*  
DALE A. GARDNER DATE

**DISTRICT LIST FOR DISTRICT TAX RATE ENTRY**

| District Number | District Name                    | TRA   | Indicator Number | Prior Year Tax Rate<br>FY 2012-13 | Current Year Tax Rate<br>FY 2013-14 | updated   |           | Comparison from<br>Prior Year |
|-----------------|----------------------------------|-------|------------------|-----------------------------------|-------------------------------------|-----------|-----------|-------------------------------|
|                 |                                  |       |                  |                                   |                                     | 7/21/2014 | 8/20/2014 |                               |
| 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**

updated  
7/21/2014 8/20/2014

| District Number             | District Name                   | TRA   | Indicator Number | Prior Year             | Current Year           | New Year               | Comparison         |           |
|-----------------------------|---------------------------------|-------|------------------|------------------------|------------------------|------------------------|--------------------|-----------|
|                             |                                 |       |                  | Tax Rate<br>FY 2012-13 | Tax Rate<br>FY 2013-14 | Tax Rate<br>FY 2014-15 | from<br>Prior Year |           |
| 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   |