

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



ITEM
3.25
(ID # 7785)

MEETING DATE:

Tuesday, August 28, 2018

FROM : AUDITOR CONTROLLER:

SUBJECT: AUDITOR-CONTROLLER: Adopt Resolution No. 2018-165 Fixing and Adopting Tax Rates and Levying Taxes for County, School Districts, Cities and Special Districts for the 2018/2019 Secured Tax Roll, District: All. [\$0]

RECOMMENDED MOTION: That the Board of Supervisors:

1. Adopt Resolution No. 2018-165 fixing tax rates and levying taxes for property on the Secured Tax Roll for Fiscal Year 2018-2019.

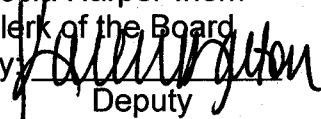
ACTION: Policy


Paul A. Angulo, County Auditor-Controller 8/15/2018

MINUTES OF THE BOARD OF SUPERVISORS

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

Ayes: Jeffries, Tavaglione, Washington, Perez and Ashley
Nays: None
Absent: None
Date: August 28, 2018
xc: Auditor

Kecia Harper-Ihem
Clerk of the Board
By 
Deputy

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

FINANCIAL DATA	Current Fiscal Year:	Next Fiscal Year:	Total Cost:	Ongoing Cost
COST	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0
NET COUNTY COST	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0
SOURCE OF FUNDS: N/A			Budget Adjustment:	No
			For Fiscal Year:	2018-19

C.E.O. RECOMMENDATION: Approve

BACKGROUND:

Summary

Sections 29100, 29101 and 29102 of the Government Code require the Board of Supervisors 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, the Office of the Auditor-Controller completed calculation and review of the required tax rates to be applied on the 2018/2019 County Secured Assessment Roll based on current law.

In accordance with Section 29106 of the Government Code, the Office of the Auditor-Controller now submits the attached listing of the 2018/2019 tax rates for adoption by the Board and for the levy of tax by the Board.

Impact on Residents and Businesses

Pursuant to Government Code §29100, the Board of Supervisors is required to adopt the current year's tax rates on or before October 3rd. Residents and businesses with a taxable interest in property would be subject to tax bill amount based on the Board's adoption of the tax rates and levying for the Secured Tax Roll for this Tax year. Residents and business will likewise benefit from the government services funded by the tax revenues generated by this process.

SUPPLEMENTAL:

Additional Fiscal Information

Not applicable


Contract History and Price Reasonableness

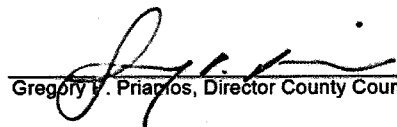
The tax rates calculated are based on state law. Debt service tax rates (debt rates) are the vehicle for raising the amount of taxes needed to pay an annual principal and interest payment on voter-approved indebtedness.

ATTACHMENT A. AUCA360_form 11

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

ATTACHMENT B. Resolution No. 2018-165


Stephanie Perez, Principal Management Analyst 8/21/2018


Gregory V. Priaplos, Director County Counsel 8/16/2018

2
3 RESOLUTION NO. 2018-165

4
5 A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF RIVERSIDE
6 FIXING AND ADOPTING TAX RATES FOR AND LEVYING TAXES ON PROPERTY ON THE
7 SECURED TAX ROLL FOR FISCAL YEAR 2018-2019

FORM APPROVED COUNTY COUNSEL
BY MCT 8-16-2018 DATE
MICHAEL C. THOMAS

9 WHEREAS, pursuant to Section 29100 of the County Budget Act (Title 3, Division 3,
10 Chapter 1 of the Government Code) (the "Act"), on or before October 3 of each year, the board of
11 supervisors of a county shall adopt by resolution the rates of taxes on the secured roll, not to exceed the 1-
12 percent limitation specified in Article XIII A of the Constitution and Sections 93 and 100 of the Revenue
13 and Taxation Code; and,

14 WHEREAS, pursuant to Section 29100 of the Act, for voter-approved indebtedness, the
15 board shall adopt the rates on the secured roll by determining the percentage of full value of property on
16 the secured roll legally subject to support the annual debt requirement; and,

17 WHEREAS, pursuant to Section 29101 of the Act, after adopting the rates of taxes, the board
18 of supervisors of a county shall levy the taxes upon the taxable property of the county in specific sums in
19 terms of the rates so adopted; and,

20 WHEREAS, pursuant to Section 29102 of the Act and unless otherwise provided by law, the
21 authority and duties of the county board of supervisors with respect to adopting tax rates and levying of
22 taxes prescribed in Article 5 of the Act shall have application to school districts and to special districts, or
23 zones or improvement districts thereof, whose affairs and finances are not under the supervision and control
24 of the county board of supervisors but for which a tax levy is carried on the regular county assessment roll;

25 WHEREAS, pursuant to Section 29103 of the Act, it shall be the responsibility of the county
26 auditor to calculate the several tax rates for the board's action thereon; and,

27 WHEREAS, the Office of the Auditor-Controller of the County of Riverside has now
28 calculated the tax rates as shown on the schedule attached to this resolution (the "Schedule"); and,

1 WHEREAS, pursuant to Sections 2151 and 2152 of the Revenue and Taxation Code, the
2 board of supervisors of a county must fix the rates of county and district taxes and levy the state, county
3 and district taxes prior to the county auditor using those rates to compute the dollar amount of property
4 taxes and entering the computed amounts of property tax on the secured tax roll;

5 NOW, THEREFORE, BE IT RESOLVED, DETERMINED AND ORDERED by the Board
6 of Supervisors of the County of Riverside, in regular session assembled on August 28, 2018 at 9:00 am or
7 soon thereafter in the meeting room of the Board of Supervisors located on the 1st floor of the County
8 Administrative Center, 4080 Lemon Street, Riverside, California, that the rates of taxes for property on the
9 2018-2019 secured tax roll for the County of Riverside, county school districts, cities and special districts
10 for the fiscal year 2018-2019 as set forth in the Schedule are hereby fixed and adopted; and

11 BE IT FURTHER RESOLVED, DETERMINED AND ORDERED that, after fixing and
12 adopting the rates, the Board of Supervisors of the County of Riverside hereby levies the taxes on the
13 property on the secured tax roll for the County of Riverside, county school districts, cities and special
14 districts for the fiscal year 2018-2019.

15

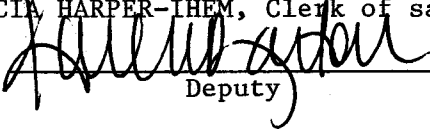
16 ROLL CALL:

17 Ayes: Jeffries, Tavaglione, Washington, Perez and Ashley
18 Nays: None
19 Absent: None

20

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

21

KECIA HARPER-IHEM, Clerk of said Board
By  Deputy

22

23

24

25

26

27

28

DISTRICT LIST FOR DISTRICT TAX RATE ENTRY (PRCA360)

7/17/2018

DISTRICT NUMBER	DISTRICT NAME	TRAS	INDICATOR	PRIOR RATE	CURR. RATE	NEW RATE
				2016-17	2017-18	
01-0000	GENERAL PURPOSE	4,594	00010-1-2-000000	1.00000	1.00000	1.00000
01-0001	SBE UNITARY	1	00150-1-2-000100	1.62649	1.66121	1.72917
01-0002	SBE UNITARY RAILROAD	1	00015-1-2-000100	1.62649	1.66121	1.72917
01-0095	SBE QUALIFIED ELECTRIC PROP	1	00016-1-2-000100	1.62649	1.66121	1.72917
01-0511	SBE PIPELINE	1	00017-1-2-000100	0.00000	0.00000	0.00000
02-2701	CITY OF RIVERSIDE	171	03000-2-4-000800	0.00617	0.00608	0.00592
03-0009	SAN BERNARDINO VLY COM COLLEGE	53	07100-1-3-004000	0.03500	0.03760	0.04070
03-0018	COLTON JOINT UNIFIED SCHOOL	13	09864-2-2-003000	0.14540	0.09390	0.11160
03-0501	ALVORD UNIFIED SCHOOL	91	08700-2-4-003000	0.15303	0.15000	0.15056
03-0801	BANNING UNIFIED SCHOOL	93	09200-2-3-003000	0.10573	0.14473	0.14278
03-1101	BEAUMONT UNIFIED SCHOOL	117	09600-2-4-003000	0.07193	0.07677	0.07432
03-1601	COACHELLA VALLEY UNIFIED SCHOOL	233	09850-2-5-003000	0.16601	0.17609	0.14954
03-1701	CORONA NORCO UNIFIED SCHOOL	274	09900-2-3-003000	0.09416	0.08313	0.09034
03-2001	DESERT SANDS UNIFIED SCHOOL	521	10200-2-4-003000	0.08599	0.07251	0.07418
03-2301	LAKE ELSINORE UNIFIED	243	04100-1-3-001000	0.00000	0.01900	0.01900
03-3201	HEMET UNIFIED SCHOOL	395	10600-2-4-003000	0.12409	0.11019	0.10173
03-3601	JURUPA UNIFIED SCHOOL	134	11500-2-3-003000	0.10279	0.09633	0.08717
03-3901	MENIFEE SCHOOL	195	04500-1-2-001000	0.03269	0.06080	0.06303
03-4201	MORENO VALLEY UNIFIED SCHOOL	217	11800-2-4-003000	0.10320	0.09333	0.09864
03-4520	MURRIETA UNIFIED B&I	249	09701-6-4-003000	0.13294	0.12587	0.11946
03-4701	NUVIEW SCHOOL	56	04800-1-3-001000	0.06138	0.06138	0.05373
03-5128	PALM SPRINGS UNIFIED B&I 1992-A	596	12350-2-3-003000	0.11802	0.11146	0.10603
03-5301	PALO VERDE UNIFIED SCHOOL	63	12400-2-4-003000	0.04402	0.04286	0.04621
03-5401	PALO VERDE COMMUNITY COLLEGE	63	07200-1-4-004000	0.02500	0.01555	0.01374
03-5701	PERRIS SCHOOL	109	05300-1-2-001000	0.05491	0.06000	0.05754
03-5801	RIVERSIDE UNIFIED SCHOOL	178	12600-2-3-003000	0.04205	0.09481	0.09451
03-6301	SAN JACINTO UNIFIED SCHOOL	197	13200-2-4-003000	0.11656	0.15078	0.15291
03-6520	TEMECULA UNIFIED B&I	167	09801-6-3-003000	0.03164	0.03287	0.03061
03-8001	VAL VERDE UNIFIED	252	06400-1-3-001000	0.07210	0.06368	0.06966
03-8601	PERRIS UNION HS	510	06900-2-4-002000	0.06092	0.05675	0.05243
03-9001	DESERT COMMUNITY COLLEGE	1,361	07400-1-3-004000	0.02036	0.04030	0.03978
03-9101	RIVERSIDE CITY COMMUNITY COLLEGE	1,146	07600-1-4-004000	0.01649	0.01616	0.01478
03-9201	MT SAN JACINTO JR COLLEGE	1,971	07800-1-3-004000	0.01320	0.01320	0.01320
04-4391	SAN GORGONIO PASS MEM HOSPITAL	201	27400-1-4-039200	0.08357	0.09052	0.08692
04-4821	CV WATER DISTRICT STATE WTR PROJ	976	31100-1-3-030200	0.10000	0.10000	0.10000
04-5121	DESERT WATER AG	297	34400-1-3-034000	0.10000	0.10000	0.10000
04-5171	SAN GORGONIO PASS WTR AGENCY DS	174	35400-1-4-039300	0.18500	0.18250	0.18250
04-5301	MWD EAST 1301999	1,586	36300-1-3-035000	0.00350	0.00350	0.00350
04-5351	MWD WEST 1302999	1,018	38600-1-3-035000	0.00350	0.00350	0.00350
04-5372	MWD WEST 11TH FR 1302011	4	39700-1-3-035000	0.19100	0.19100	0.19100
04-5407	EMWD IMP DIST U-18	11	40210-1-4-036000	0.01500	0.01500	0.01500
04-5466	EMWD IMP DIST 15	10	43900-1-4-036000	0.04000	0.04000	0.04000
04-5469	EMWD IMP DIST 18	4	44200-1-4-036000	0.02600	0.02600	0.02600
04-5474	EMWD IMP DIST 22	41	44600-1-4-036000	0.00300	0.00300	0.00300
04-5476	EMWD IMP DST U-22	29	44719-1-4-036000	0.01100	0.01000	0.01000
04-5487	EMWD IMP DIST U-12	6	46300-1-4-036000	0.00800	0.00800	0.00800
04-5488	EMWD IMP DIST U-9	17	46000-1-4-036000	0.05000	0.05000	0.05000
04-5489	EMWD IMP DIST U-10	2	46100-1-4-036000	0.03300	0.03300	0.03300
04-5492	EMWD IMP DIST U-2	7	45300-1-4-036000	0.01000	0.01000	0.01000
04-5494	EMWD IMP DIST U-4	5	45500-1-4-036000	0.05000	0.05000	0.05000
04-5495	EMWD IMP DIST U-5	7	45600-1-4-036000	0.01600	0.01600	0.01600
04-5496	EMWD IMP DIST U-6	15	45700-1-4-036000	0.05000	0.05000	0.05000
04-5497	EMWD IMP DIST U-7	7	45800-1-4-036000	0.02300	0.02300	0.02300
04-5498	EMWD IMP DIST U-8	102	45900-1-4-036000	0.00200	0.00200	0.00200
04-5502	EMWD IMP DIST U-14	6	45910-1-4-036000	0.02000	0.02000	0.02000
04-5651	SAN BERNARDINO V MUNI WTR DS	16	48300-1-3-000000	0.16250	0.15250	0.15250
04-5927	EMWD IMP DIST U-21	7	46412-1-4-036000	0.02000	0.02000	0.02000
04-5954	EMWD IMP U-35	65	46454-1-4-036000	0.02400	0.01900	0.01900
04-5955	EMWD IMP U-36	65	46455-1-4-036000	0.02400	0.01900	0.01900
28-5257	HIGH VALLEY WATER IMP NO 1 DS	2	35701-1-3-000000	0.48441	0.45882	0.00000
28-5275	RCWD R DIV DS	113	35900-1-3-039100	0.30000	0.30000	0.30000
28-5291	RCWD SAN R DIV DS	99	36200-1-4-039100	0.50000	0.50000	0.50000
				10.45373	10.58610	10.29553