

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



**ITEM
3.8
(ID # 10655)**

MEETING DATE:

Tuesday, August 27, 2019


FROM : AUDITOR CONTROLLER:

SUBJECT: AUDITOR-CONTROLLER: Adopt Resolution No. 2019-183 Fixing and Adopting Tax Rates and Levying Taxes for County, School Districts, Cities and Special Districts for the 2019/2020 Secured Tax Roll, District: All. [\$0]

RECOMMENDED MOTION: That the Board of Supervisors:

1. Adopt Resolution No. 2019-183 fixing tax rates and levying taxes for property on the Secured Tax Roll for Fiscal Year 2019-2020.


ACTION: Policy


Paul A. Angulo, County Auditor-Controller 8/15/2019

MINUTES OF THE BOARD OF SUPERVISORS

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

Ayes: Jeffries, Spiegel, Washington, Perez and Hewitt
Nays: None
Absent: None
Date: August 27, 2019
xc: Auditor

Kecia R. Harper
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:	2019-20

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 2019/2020 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 2019/2020 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. Resolution No. 2019-183

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



Stephanie Pore, Principal Management Analyst

8/20/2019



Gregory V. Priamos, Director County Counsel

8/20/2019

FORM APPROVED COUNTY COUNSEL
BY: MCT 19 AUG 2019
MICHAEL C. THOMAS DATE

1 Board of Supervisors

County of Riverside

2
3 RESOLUTION NO. 2019-183

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 2019-2020

8
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 27, 2019 at 9:30 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 2019-2020 secured tax roll for the County of Riverside, county school districts, cities and special districts
10 for the fiscal year 2019-2020 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 2019-2020.

15
16 ROLL CALL:

17 Ayes: Jeffries, Spiegel, Washington, Perez and Hewitt
18 Nays: None
19 Absent: None

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

22 Kecia R. Harper, Clerk of said Board

23 By 

24 Deputy

DISTRICT LIST FOR DISTRICT TAX RATE ENTRY

8/19/2019

DISTRICT NUMBER	DISTRICT NAME	PRIOR RATE 2017-18	CURR. RATE 2018-19	NEW RATE 2019-20
01-0000	GENERAL PURPOSE	1.00000	1.00000	1.00000
01-0001	SBE UNITARY	1.66121	1.72917	1.76133
01-0002	SBE UNITARY RAILROAD	1.66121	1.72917	1.76133
01-0095	SBE QUALIFIED ELECTRIC PROP	1.66121	1.72917	1.76133
01-0511	SBE PIPELINE	0.00000	0.00000	0.00000
02-2701	CITY OF RIVERSIDE	0.00608	0.00592	0.00543
03-0009	SAN BERNARDINO VLY COM COLLEGE	0.03760	0.04070	0.03290
03-0018	COLTON JOINT UNIFIED SCHOOL	0.09390	0.11160	0.10160
03-0501	ALVORD UNIFIED SCHOOL	0.15000	0.15056	0.14453
03-0801	BANNING UNIFIED SCHOOL	0.14473	0.14278	0.14526
03-1101	BEAUMONT UNIFIED SCHOOL	0.07677	0.07432	0.07438
03-1601	COACHELLA VALLEY UNIFIED SCHOOL	0.17609	0.14954	0.14876
03-1701	CORONA NORCO UNIFIED SCHOOL	0.08313	0.09034	0.09387
03-2001	DESERT SANDS UNIFIED SCHOOL	0.07251	0.07418	0.07381
03-2301	LAKE ELSINORE UNIFIED	0.01900	0.01900	0.01900
03-3201	HEMET UNIFIED SCHOOL	0.11019	0.10173	0.11571
03-3601	JURUPA UNIFIED SCHOOL	0.09633	0.08717	0.10192
03-3901	MENIFEE SCHOOL	0.06080	0.06303	0.06277
03-4201	MORENO VALLEY UNIFIED SCHOOL	0.09333	0.09864	0.09980
03-4520	MURRIETA UNIFIED B&I	0.12587	0.11946	0.11945
03-4701	NUVIEW SCHOOL	0.06138	0.05373	0.05414
03-5128	PALM SPRINGS UNIFIED B&I 1992-A	0.11146	0.10603	0.10542
03-5301	PALO VERDE UNIFIED SCHOOL	0.04286	0.04621	0.09685
03-5401	PALO VERDE COMMUNITY COLLEGE	0.01555	0.01374	0.01477
03-5701	PERRIS SCHOOL	0.06000	0.05754	0.05867
03-5801	RIVERSIDE UNIFIED SCHOOL	0.09481	0.09451	0.09517
03-6301	SAN JACINTO UNIFIED SCHOOL	0.15078	0.15291	0.15292
03-6520	TEMECULA UNIFIED B&I	0.03287	0.03061	0.02938
03-8001	VAL VERDE UNIFIED	0.06368	0.06966	0.06368
03-8601	PERRIS UNION HS	0.05675	0.05243	0.08244
03-9001	DESERT COMMUNITY COLLEGE	0.04030	0.03978	0.03983
03-9101	RIVERSIDE CITY COMMUNITY COLLEGE	0.01616	0.01478	0.01476
03-9201	MT SAN JACINTO JR COLLEGE	0.01320	0.01320	0.01320
04-4391	SAN GORGONIO PASS MEM HOSPITAL	0.09052	0.08692	0.06990
04-4821	CV WATER DISTRICT STATE WTR PROJ	0.10000	0.10000	0.10000
04-5121	DESERT WATER AG	0.10000	0.10000	0.10000
04-5171	SAN GORGONIO PASS WTR AGENCY DS	0.18250	0.18250	0.17750
04-5301	MWD EAST 1301999	0.00350	0.00350	0.00350
04-5351	MWD WEST 1302999	0.00350	0.00350	0.00350
04-5372	MWD WEST 11TH FR 1302011	0.19100	0.19100	0.19100
04-5407	EMWD IMP DIST U-18	0.01500	0.01500	0.01500
04-5466	EMWD IMP DIST 15	0.04000	0.04000	0.04000
04-5469	EMWD IMP DIST 18	0.02600	0.02600	0.02600
04-5474	EMWD IMP DIST 22	0.00300	0.00300	0.00300
04-5476	EMWD IMP DST U-22	0.01000	0.01000	0.01000
04-5487	EMWD IMP DIST U-12	0.00800	0.00800	0.00800
04-5488	EMWD IMP DIST U-9	0.05000	0.05000	0.05000
04-5489	EMWD IMP DIST U-10	0.03300	0.03300	0.03300
04-5492	EMWD IMP DIST U-2	0.01000	0.01000	0.01000
04-5494	EMWD IMP DIST U-4	0.05000	0.05000	0.05000
04-5495	EMWD IMP DIST U-5	0.01600	0.01600	0.01600
04-5496	EMWD IMP DIST U-6	0.05000	0.05000	0.05000
04-5497	EMWD IMP DIST U-7	0.02300	0.02300	0.02300
04-5498	EMWD IMP DIST U-8	0.00200	0.00200	0.00200
04-5502	EMWD IMP DIST U-14	0.02000	0.02000	0.02000
04-5651	SAN BERNARDINO V MUNI WTR DS	0.15250	0.15250	0.14250
04-5927	EMWD IMP DIST U-21	0.02000	0.02000	0.02000
04-5954	EMWD IMP U-35	0.01900	0.01900	0.01900
04-5955	EMWD IMP U-36	0.01900	0.01900	0.01900
28-5257	HIGH VALLEY WATER IMP NO 1 DS	0.45882	0.00000	0.00000
28-5275	RCWD R DIV DS	0.30000	0.30000	0.30000
28-5291	RCWD SAN R DIV DS	0.50000	0.50000	0.50000
		10.58610	10.29553	10.44631