

Attachment A

Board Resolution, with Santa Barbara County
Comparative Tax Rates – Fiscal Year 2018-19

RESOLUTION OF THE BOARD OF SUPERVISORS OF THE
COUNTY OF SANTA BARBARA, STATE OF CALIFORNIA

IN THE MATTER OF ESTABLISHING) RESOLUTION NO. 18-
THE PROPERTY TAX RATES AND)
LEVYING TAXES FOR THE TAXING)
AGENCIES IN THE COUNTY OF SANTA)
BARBARA FOR FISCAL YEAR 2018-19)

WHEREAS, the Board of Supervisors is required by Government Code Section 29100 to adopt the rates of taxes on the Secured Roll on or before October 3 of each year; and

WHEREAS, the Board of Supervisors is required by Government Code Section 29101 to levy the taxes upon the taxable property of the county in specific sums in terms of the rates so adopted; and

WHEREAS, the Board of Supervisors may adopt the tax rates of the Special Districts which are governed by said Board, and by reason of Government Code Section 29102, the authority of the Board with respect to the adopting of tax rates has applicability to the School Districts and to Special Districts or zones or improvement districts thereof which are not under the supervision and control of the Board of Supervisors; and

WHEREAS, various cities in the County of Santa Barbara have requested, as authorized by law, for the County Auditor-Controller to compute the necessary tax rate to be levied; and

WHEREAS, pursuant to Education Code Section 15250 the Board of Supervisors of the county, the superintendent of schools of which has jurisdiction over any district within Santa Barbara County, shall annually at the time of making the levy of taxes for County purposes, levy a tax for that year upon the property in the district for the interest and redemption of all outstanding bonds of the district; and the tax shall not be

less than sufficient to pay the interest on the bonds as it becomes due and to provide a sinking fund for the payment of the principal on or before maturity and may include an allowance for an annual reserve, established for the purpose of avoiding fluctuating tax levies; and the tax shall be sufficient to provide funds for the payment of the interest on the bonds as it becomes due and also any part of the principal and interest that is to become due before the proceeds of a tax levied at the time for making the next general tax levy may be made available for the payment of the principal and interest; and

WHEREAS, pursuant to Revenue and Taxation Code Sections 100, 100.01, 100.11, 755, 756 and other such applicable laws, the County is authorized to levy the Unitary Tax and Pipeline Rights-of-Way Tax within Santa Barbara County; and

WHEREAS, the County Auditor-Controller has calculated the several tax rates for the Board's action pursuant to his responsibility under Government Code Section 29103; and

WHEREAS, pursuant to Revenue and Taxation Code Sections 93 and 2151, the Board is authorized to adopt and levy the rate of taxation for all taxing entities within the County of Santa Barbara including ad valorem taxes for voter-approved bonded indebtedness;

NOW, THEREFORE, BE IT HEREBY RESOLVED, ORDERED, APPROVED AND DIRECTED by the Board of Supervisors of the County of Santa Barbara, acting as the governing body of the County of Santa Barbara, that:

Pursuant to all applicable laws stated above, and such other laws as may authorize same, and where appropriate in accordance with elections held at which a special tax and/or bonds were authorized in and for the taxing entities listed on the attached schedule "Santa Barbara County Comparative Tax Rates Fiscal Year 2018-19", the rates of tax on the Secured Roll are hereby adopted and levied as stated in the column

entitled "Current Year Secured Rate" for the respective taxing entity or countywide tax noted on the attached schedule.

BE IT FURTHER RESOLVED, that this Board finds and determines that all proceedings of this Board, and all actions of the County Auditor-Controller, with respect to the matters stated hereinabove have been conducted and carried out duly in compliance with all applicable laws, and are hereby ratified and approved.

PASSED, APPROVED AND ADOPTED by the Board of Supervisors of the County of Santa Barbara, this 11th day of September, 2018 by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

CHAIR, BOARD OF SUPERVISORS

ATTEST:

MONA MIYASATO
CLERK OF THE BOARD OF SUPERVISORS

By: _____
Deputy

APPROVED AS TO FORM:

MICHAEL C. GHIZZONI
COUNTY COUNSEL

APPROVED AS TO
ACCOUNTING FORM:

THEODORE A. FALLATI, CPA
AUDITOR-CONTROLLER

By:  _____
Deputy County Counsel

By:  _____

SANTA BARBARA COUNTY

Comparative Tax Rates

Fiscal Year 2018-2019

Fund	Fund Title	Assessed Value (Before Home Owner Exemption)	Current Year Secured	Estimated Tax Revenues Generated	Prior Year Secured Rate**
<u>Countywide</u>					
0001	Basic Property Tax Rate	80,361,040,599	1.00000	\$803,610,406	1.00000
0150	Oil Pipeline R/W 1%	3,510,813	1.00000	\$35,108	1.00000
0151	Oil Pipeline R/W Bond	3,510,813	0.29979	\$10,525	0.23391
0160	Unitary & Opr Non Unitary 1%	1,025,662,781	1.00000	\$10,256,628	1.00000
0161	Unitary & Opr Non Unitary Bond	3,510,813	0.29979	\$10,525	0.23391
0162	Unitary Railroad 1%	21,262,328	1.00000	\$212,623	1.00000
<u>Cities</u>					
0645	City of Guadalupe Bond	375,944,485	0.00909	\$34,173	0.01170
<u>Special Districts</u>					
3567	Santa Ynez Community Serv-Bond	632,846,772	0.00000	\$0	0.00447
3756	Lompoc Valley Medical Center 2005-E	4,751,002,176	0.07088	\$3,367,510	0.07160
5810	Sta Ynez Val Water Cons Dist No 1*	16,515,300	0.06197	\$10,235	0.06313
<u>School Districts</u>					
6355	Buellton Union Elem School 2004-U	1,277,505,576	0.03128	\$399,604	0.03128
6356	Buellton Union Elem School 2012-V	1,277,505,576	0.02965	\$378,780	0.02965
6551	Cold Spring Elem School 1996-O	2,057,789,257	0.00471	\$96,922	0.00486
6555	Cold Spring Elem School 2008-C	2,057,789,257	0.00706	\$145,280	0.00706
6651	College Elem School 2004-Z	2,138,592,234	0.02732	\$584,263	0.02678
6851	Goleta Union Elem School 1996-M	12,683,402,164	0.00907	\$1,150,385	0.00955
6951	Guadalupe Union Elem 2016-M	475,140,127	0.02986	\$141,877	0.02986
6955	Guadalupe Union Elem 2016-N	475,140,127	0.02964	\$140,832	0.02964
7051	Hope Elem School 1995-D	4,706,468,384	0.00372	\$175,081	0.00413
7055	Hope Elem School 2010-L	4,706,468,384	0.00809	\$380,753	0.00809
7251	Los Olivos Elem School 1996-K	695,144,873	0.01408	\$97,876	0.01564
7255	Los Olivos Elem School 2006-N	695,144,873	0.02565	\$178,305	0.02700
7351	Montecito Union Elem School 1997-F	8,619,235,287	0.00007	\$6,033	0.00010
7451	Orcutt Union Elem School - 1999-P	4,461,743,716	0.01970	\$878,964	0.02189
7455	Orcutt (Los Alamos) Elem - 1997-E	522,607,435	0.01836	\$95,951	0.01836
7456	Orcutt Union School District - 2016-G	4,989,831,362	0.02907	\$1,450,544	0.00000
7651	Santa Maria-Bonita Elem 2014-T	8,152,192,169	0.02060	\$1,679,352	0.02575
7751	Solvang Elem School 2006-J	1,462,388,326	0.02756	\$403,034	0.02756
8241	Santa Barbara Unified - High 2016-I	47,206,293,135	0.01149	\$5,424,003	0.01149
8242	Santa Barbara Unif - Elem (SFID No 1) 20	19,139,398,043	0.01625	\$3,110,152	0.00000
8251	Santa Barbara Unified - High 2000-V	47,206,293,135	0.00641	\$3,025,923	0.00916
8252	Santa Barbara Unified - Elem 1995-R	19,139,398,043	0.00146	\$279,435	0.00146
8254	Santa Barbara Unified - High 2010-Q	47,206,293,135	0.00627	\$2,959,835	0.00627

* Taxable Land value only.

** Per RT § 2905, this is used as the current year unsecured rate.

SANTA BARBARA COUNTY

Comparative Tax Rates

Fiscal Year 2018-2019

Fund	Fund Title	Assessed Value (Before Home Owner Exemption)	Current Year Secured	Estimated Tax Revenues Generated	Prior Year Secured Rate**
8255	Santa Barbara Unified - Elem 1998-I	19,139,398,043	0.00851	\$1,628,763	0.00851
8256	Santa Barbara Unified - Elem 2010-R	19,139,398,043	0.00823	\$1,575,172	0.00716
8351	Santa Maria Joint Union High 2000-W	14,229,626,688	0.02271	\$3,231,548	0.02391
8355	Santa Maria Joint Union High 2004-C	14,229,626,688	0.02523	\$3,590,135	0.02523
8356	Santa Maria Joint Union High 2016-H	14,229,626,688	0.02655	\$3,777,966	0.02950
8451	Santa Ynez Valley High School 2016-K	6,716,838,041	0.01350	\$906,773	0.01500
8751	Carpinteria Unified School 1995-A	6,437,242,563	0.00643	\$413,915	0.00677
8755	Carpinteria Unified School 2014-U	6,437,242,563	0.04197	\$2,701,711	0.04418
8851	Cuyama Unified School 2016-A	212,709,287	0.02992	\$63,643	0.05982
8951	Lompoc Unified School 2002-N	4,507,894,963	0.07598	\$3,425,099	0.07598
9421	Allan Hancock Comm College 2006-I	25,667,068,979	0.02256	\$5,790,491	0.02375
9621	Santa Barbara City College 2008-V	53,643,535,698	0.00731	\$3,921,342	0.00731

* Taxable Land value only.

** Per RT § 2905, this is used as the current year unsecured rate.