

# SANTA BARBARA COUNTY BOARD AGENDA LETTER



Clerk of the Board of Supervisors  
105 E. Anapamu Street, Suite 407  
Santa Barbara, CA 93101  
(805) 568-2240

**Agenda Number:**  
**Prepared on:** 8/5/04  
**Department Name:** Auditor-Controller  
**Department No.:** 061  
**Agenda Date:** 8/17/04  
**Placement:** Administrative  
**Estimate Time:** 10 minutes  
**Continued Item:** NO  
**If Yes, date from:**

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**TO:** Board of Supervisors

**FROM:** Robert W. Geis, CPA  
Auditor-Controller

**STAFF CONTACT:** Brian M. Richard  
Division Chief, x2181

**SUBJECT:** Property Tax Rates for Fiscal Year 2004-05

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## **Recommendation(s):**

That the Board of Supervisors:

Adopt the attached resolution and tax rates establishing the 2004-05 Rates of Tax Levy for the taxing agencies in the County of Santa Barbara.

## **Alignment with Board Strategic Plan:**

The recommendation is primarily aligned with actions required by law or by routine business necessity.

## **Executive Summary and Discussion:**

Annually your Honorable Board is required to adopt the secured tax rates for each taxing agency in the County for the coming tax year. The tax rates presented for your adoption include: a county-wide "Basic Tax Rate" of \$1.00 on each \$100.00 of assessed value; a unitary and operating non-unitary tax rate; as well as various other tax rates needed to meet the 2004-05 requirements for voter approved indebtedness.

Proceeds of the \$1.00 levy will be allocated to all taxing agencies in the County based on a formula taking into consideration the growth in the assessed value within the taxing agency's boundaries. Taxes for voter-approved indebtedness accrue to the agency that issued the debt.

## **Mandates and Service Levels:**

No change in programs or service level.

**Fiscal and Facilities Impacts:**

The 2004-05 countywide secured 1% tax levy is based on the equalized roll. It is recommended that you adopt this resolution setting forth the basic 1% property tax, the tax rates for voter approved indebtedness, the pipeline right-of-way rate, and the unitary and operating non-unitary rates.

For informational purposes, the schedule compares the recommended 2004-05 tax rates with those adopted for 2003-04.

**Special Instructions:**

None

**Concurrence:**

County Counsel

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

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IN THE MATTER OF ESTABLISHING ) RESOLUTION NO. 04-  
THE RATES FOR TAX LEVIES FOR )  
THE COUNTY OF SANTA BARBARA )  
FOR THE FISCAL YEAR 2004-05 )

WHEREAS, the Board of Supervisors is required by Government Code Section 29100 to fix the rates on the Secured Roll on or before the first business day of September of each year unless the Board of Supervisors, by resolution, extends the date to no later than October 3; and,

WHEREAS, the Board of Supervisors extended the date as specified in Government Code Section 29100 to October 3 by Resolution 92-205 dated April 14, 1992; and,

WHEREAS, the Board of Supervisors may set 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 fixing of taxes 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, the County Auditor-Controller has calculated the several tax rates for the Board's action pursuant to his responsibility under Government Code Section 29103;

NOW, THEREFORE, BE IT HEREBY RESOLVED, 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, as follows:

1. The rate of tax on the Secured Roll is hereby set at the rate required in California Revenue and Taxation Code Section 93(b).
2. The rates of taxation for debt service for the various funds and entities listed in Exhibit 1, "Santa Barbara County Comparative Tax Rates" (attached and incorporated by reference herein), are set as stated in the column entitled "2004-05."

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PASSED and ADOPTED by the Board of Supervisors of the County of Santa Barbara, this 17th day of August 2004 by the following vote:

AYES:

NOES:

ABSENT:

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CHAIR, BOARD OF SUPERVISORS

ATTEST:

MICHAEL BROWN  
CLERK OF THE BOARD OF SUPERVISORS

By: \_\_\_\_\_

APPROVED AS TO FORM AND CONTENT:

STEPHEN SHANE STARK  
COUNTY COUNSEL

By: \_\_\_\_\_

APPROVED AS TO ACCOUNTING FORM:

ROBERT W. GEIS, CPA  
AUDITOR-CONTROLLER

By: \_\_\_\_\_