



BOARD OF SUPERVISORS
AGENDA LETTER

Agenda Number:

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

Department Name: Auditor-Controller
Department No.: 061
For Agenda Of: August 27, 2024
Placement: Administrative
Estimated Time:
Continued Item: No
If Yes, date from:
Vote Required: Majority

TO: Board of Supervisors
FROM: Department Betsy M. Schaffer, CPA, CPFO
Director(s) Auditor-Controller, (805) 568-2100
Contact Info: Trevor C. Lysek, CPA
Division Chief, x 82181

SUBJECT: Establishing Property Tax Rates and Levying Taxes for Fiscal Year 2024-25

County Counsel Concurrence

As to form: Yes

Other Concurrence:

As to form: No

Auditor-Controller Concurrence

As to form: Yes

Recommended Actions:

That the Board Supervisors:

- a) Adopt the attached resolution establishing the property tax rates and levying taxes for the taxing agencies in the County of Santa Barbara for the fiscal year 2024-25.
- b) Determine that the above actions are not a project under the California Environmental Quality Act (CEQA) per CEQA Guidelines Section 15378(b)(5), because they are government fiscal activities which do not involve commitment to any specific project which may result in potentially significant physical impact on the environment.

Summary Text:

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% (\$1.00 on each \$100.00) of assessed value; a pipeline right-of-way tax rate; a unitary and operating non-unitary tax rate; as well as various other tax rates needed to meet the 2024-25 requirements for voter approved indebtedness.

Proceeds of the 1% tax 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.

Fiscal and Facilities Impacts:

The 2024-25 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 *Santa Barbara County Comparative Tax Rates – Fiscal Year 2024-25* schedule compares the recommended 2024-25 tax rates with those adopted for 2023-24.

Special Instructions:

Please have the Clerk of the Board provide a certified copy of the Board Resolution to the Auditor-Controller.

Attachments:

- A) Board Resolution
- B) Santa Barbara County Comparative Tax Rates –Fiscal Year 2024-25

Authored by:

Trevor Lysek, CPA, ARTA Division Chief, Office of the Auditor-Controller