



**MEMORANDUM**  
OFFICE OF THE  
**AUDITOR-CONTROLLER**  
COUNTY OF PLACER

**TO:** Honorable Board of Supervisors

**DATE:** August 27, 2019

**FROM:** Andrew C. Sisk, Auditor-Controller *AS*

**SUBJECT:** Adopting FY 2019-20 Property Tax Rates for Voter-Approved Indebtedness

---

**ACTION REQUESTED**

Adopt a resolution approving the FY 2019-20 property tax rates calculated by Placer County for voter-approved indebtedness, pursuant to Government Code sections 29100 and 29106.

**BACKGROUND**

Annually, tax rates are levied on the current secured property tax roll for voter-approved indebtedness, pursuant to Government Code sections 29100 and 29106. Rates are levied to pay the principal and interest due to the bondholders of these general obligation bonds. The rates are determined by computations of the annual debt service requirements, the available financing and the assessed valuations.

Tax rates calculated by other Counties that are levied in Placer County will come to the Board in September as an informational item.

**FISCAL IMPACT**

There is no cost to the County. These debt service rates are levied primarily for school bonds as shown on the attached.

**ATTACHMENTS**

Property Tax Rate Sheet for FY 2019-20.  
Resolution

Before the Board of Supervisors County of Placer,  
State of California

**In the matter of:** A resolution to adopt ad valorem tax rates, pursuant to Government Code sections 29100 and 29106.

Resolution No.: \_\_\_\_\_

The following Resolution was duly passed by the Board of Supervisors of the County of Placer at a regular meeting held August 27, 2019, by the following vote on roll call:

Ayes:

Noes:

Absent:

Signed and approved by me after its passage.

\_\_\_\_\_  
Chair, Board of Supervisors

Attest:

\_\_\_\_\_  
Clerk of said Board

WHEREAS, this Resolution, pursuant to Government Code sections 29100 and 29106, the Board of Supervisors considered the ad valorem tax rates: and

WHEREAS, the Board of Supervisors hereby adopts the property tax rates for voter-approved indebtedness in Placer County.

BE IT RESOLVED, by the Board of Supervisors, County of Placer, State of California, that the property tax rates on the attached FY 2019-20 Schedule of Tax Rates Levied for Voter-Approved Indebtedness be levied per \$100 of taxable valuation on the secured tax roll for the fiscal year ending June 30, 2020.

Exhibit A - FY 2019-20 Schedule of Tax Rates

## 2019/20 Schedule of Tax Rates

(Tax Rates Calculated by Placer County)

	Tax Rate
<b>Statutorily Fixed Rate (Revenue &amp; Taxation Code Sec. 93)</b>	1.000000%
<b>Unitary Rate (Revenue &amp; Taxation Code Sec. 100(b)(1))</b>	1.000000%
<b>Unitary Debt Service Rate (Revenue &amp; Taxation Code Sec. 100(b)(2))</b>	0.638800%
<b>Railroad Unitary Rate (Revenue &amp; Taxation Code Sec. 100.11)</b>	1.000000%
<b>Railroad Unitary Debt Service Rate (Revenue &amp; Taxation Code Sec. 100.11)</b>	0.638800%
<b>Pipeline Rate (Revenue &amp; Taxation Code Sec. 100.01)</b>	1.000000%
<b>Pipeline Debt Service Rate (Revenue &amp; Taxation Code Sec. 100.01)</b>	0.638800%
<b>Voter Approved Bond Debt:</b>	
<b>Schools:</b>	
Dry Creek Elementary	0.071209%
Eureka Elementary	0.018251%
Loomis Elementary	0.013647%
Placer High	0.024268%
Placer High SFID #1 - Placer High Campus	0.021101%
Placer High SFID #2 - Del Oro High Campus	0.020941%
Rocklin Unified	0.109479%
Roseville City Elementary	0.010261%
Roseville High	0.047741%
Roseville High SFID #1	0.025458%
Tahoe Truckee Unified	0.006248%
Tahoe Truckee Unified SFID #1	0.071246%
Tahoe Truckee Unified SFID #2	0.066544%
Western Placer Unified	0.045955%
Sierra College SFID #1	0.012329%
Sierra College SFID # 2 (Levied in Nevada Co. only)	0.023122%
Sierra College SFID #4	0.015791%