



MEMORANDUM
OFFICE OF THE
AUDITOR-CONTROLLER
COUNTY OF PLACER

TO: Honorable Board of Supervisors

DATE: August 23, 2022

FROM: Andrew C. Sisk, Auditor-Controller

SUBJECT: Adopting FY 2022-23 Property Tax Rates for Voter-Approved Indebtedness

ACTION REQUESTED

Adopt a resolution approving the FY 2022-23 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 be approved as a separate Board 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

Resolution
Exhibit A - Property Tax Rate Sheet for FY 2022-23

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

In the matter of: A resolution to adopt voter-approved indebtedness, 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 23, 2022, 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, pursuant to Government Code sections 29100 and 29106, the Board of Supervisors considered the voter-approved indebtedness: 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 2022-23 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, 2023.

2022/23 Schedule of Tax Rates

(Tax Rates Calculated by Placer County)

	Tax Rate
Statutorily Fixed Rate (Revenue & Taxation Code Sec. 93)	1.000000%
Unitary Rate (Revenue & Taxation Code Sec. 100(b)(1))	1.000000%
Unitary Debt Service Rate (Revenue & Taxation Code Sec. 100(b)(2))	0.791900%
Railroad Unitary Rate (Revenue & Taxation Code Sec. 100.11)	1.000000%
Railroad Unitary Debt Service Rate (Revenue & Taxation Code Sec. 100.11)	0.791900%
Pipeline Rate (Revenue & Taxation Code Sec. 100.01)	1.000000%
Pipeline Debt Service Rate (Revenue & Taxation Code Sec. 100.01)	0.791900%
Voter Approved Bond Debt:	
Schools:	
Dry Creek Elementary	0.042380%
Eureka Elementary	0.000000%
Loomis Elementary	0.010922%
Placer High	0.024221%
Placer High SFID #1 - Placer High Campus	0.031121%
Placer High SFID #2 - Del Oro High Campus	0.025120%
Rocklin Unified	0.079893%
Roseville City Elementary	0.009127%
Roseville High	0.034472%
Roseville High SFID #1	0.033937%
Tahoe Truckee Unified SFID #1	0.053162%
Tahoe Truckee Unified SFID #2	0.052460%
Western Placer Unified	0.044249%
Sierra College SFID #1	0.011244%
Sierra College SFID # 2 (Levied in Nevada Co. only)	0.022308%
Sierra College SFID #4	0.018600%