

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

**TO:** Honorable Board of Supervisors

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

*AC*  
*AS*

**DATE:** August 26, 2014

**SUBJECT:** Adopting FY 2014-15 Property Tax Rates for Voter-Approved Indebtedness

Action Requested/Recommendation

Adopt a resolution approving the FY 2014-15 property tax rates 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.

Fiscal Impact

None to the County. These debt service rates are levied primarily for school bonds, but are also required for some city and district bonds, as shown on the attached.

Attachment – Property Tax Rate Sheet for FY 2014-15.

**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.**

**Resol. No. \_\_\_\_\_  
Ord. No. \_\_\_\_\_  
First Reading: \_\_\_\_\_**

**The following Resolution was duly passed by the Board of Supervisors of  
the County of Placer at a regular meeting held August 26, 2014 by the  
following vote on roll call:**

**Ayes:**

**Noes:**

**Absent:**

**Signed and approved by me after its passage.**

\_\_\_\_\_  
**Chairperson, Board of Supervisors**

**Attest:  
Clerk of said Board**

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**WHEREAS**, on August 2016, 2014, the Board of Supervisors considered the ad valorem tax rates: and

**WHEREAS**, pursuant to Government Code sections 29100 and 29106, the Board of Supervisors hereby adopts the property tax rates for voter-approved indebtedness in Placer County.

**NOW THEREFORE, BE IT HEREBY RESOLVED** by the Board of Supervisors of the County of Placer, State of California, that the property tax rates on the attached FY 2014-15 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, 2015.

## 2014/15 Schedule of Tax Rates

	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>	0.523100%
<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>	0.523100%
<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>	0.523100%
<b>Voter Approved Bond Debt:</b>	
<b>Schools:</b>	
Dry Creek Elementary	0.067709%
Eureka Elementary	0.037938%
Loomis Elementary	0.019958%
Placer High	0.019393%
Rocklin Unified	0.136351%
Roseville City Elementary	0.045705%
Roseville High	0.048472%
Roseville High SFID #1	0.012505%
Tahoe Truckee Unified	0.006676%
Tahoe Truckee Unified SFID #1	0.033761%
Tahoe Truckee Unified SFID #2	0.048472%
Western Placer Unified	0.025042%
Sierra College SFID #1	0.009397%
Sierra College SFID # 2 (Levied in Nevada Co. only)	0.028369%
Center Joint Unified (Sacramento Co.)	0.204500%
Elverta Joint Elementary (Sacramento Co.)	0.034800%
Twin Rivers Jt Unified (Sacramento Co.)	0.095000%
Los Rios Jr College (Sacramento Co.)	0.011300%
East Nicolaus High (Sutter Co.)	0.010450%
Yuba Jr College (Yuba Co.)	0.025002%
<b>Cities:</b>	
Colfax	0.002700%
<b>Special Districts:</b>	
Tahoe Forest Hospital	0.030040%

